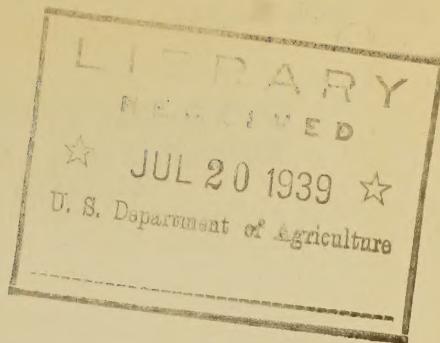


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NCR-State-308 (I)

Issued June 23, 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING FARM
COMPUTATION SHEETS, APPLICATIONS FOR
PAYMENT, AND RELATED FORMS UNDER THE
1939 AGRICULTURAL CONSERVATION PROGRAM
IN THE STATES OF MISSOURI AND WISCONSIN

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

GENERAL

The instructions contained herein shall be followed in Application for Payment Sections in the State offices of Missouri and Wisconsin, in handling Farm Computation sheets, Applications for Payment, and related forms.

The county office will make entries of basic data on computation sheets and will transmit the original and both copies to the State office. The State office will check the allotments and yields on the farm computation sheets, make all computations thereon, and prepare applications for payment. Wherever possible, errors made by the county office on farm computation sheets will be corrected by the State office and the county office will be advised of such corrections. The original and all copies of farm computation sheets which cannot be corrected will be returned to the county office for correction. A copy of approved farm computation sheets will be returned to the county office, together with a copy of the transmittal sheet.

When a representative sample of farm computation sheets from a county has been approved by the State office, the rate of deduction for county association expenses will be determined by the State office and computations will be made with respect to applications for payment. Applications for payment will be transmitted to the county office for the signature of applicants and, when properly signed by the applicants and certified by the county committee, will be returned to the State office.

In order to facilitate the handling of the work in connection with farm computation sheets and applications for payment, and related forms, the State committee should assist the county committee in selecting one person in the county office to be in charge of such work. Such person shall be responsible to both the county committee and the State committee for the proper handling of the application for payment work in connection with the 1939 Agricultural Conservation Program.

Members of the State committee and all persons working in the Application for Payment Section in the State office should become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the 1939 Agricultural Conservation Program in the North Central Region. Deviation from these instructions will not be permitted. Any questions relative to the procedure to be followed should be referred to the person in charge of the unit where the question arises and, if such person is unable to answer the question satisfactorily, he shall refer the case

to the person in charge of the Application for Payment Section. If the question is not covered by the instructions contained herein, such question shall be referred to the Director of the North Central Division.

Farm computation sheets and applications for payment shall be handled in every unit in the order of their receipt.

No changes or corrections shall be made on any form used in connection with the 1939 Agricultural Conservation Program unless such changes or corrections are specifically authorized by these instructions. When making any changes or corrections authorized by these instructions, draw a line through the incorrect entry in such a manner that the entry will remain legible and insert the correct entry in the nearest available space.

As used herein, the following terms shall have the following meanings:

1. TRANSMITTAL means all farm computation sheets or applications for payment which are transmitted from the county office to the State office or from the State office to the county office at one time.
2. LOT means all farm computation sheets or applications for payment, the farm numbers of which are listed on one sheet of RF-10.
3. LOT NUMBER means the number assigned to a lot. Such number shall be the same as the sheet number of RF-10.
4. FARM NUMBER means the minor civil division code and the farm number assigned to a farm.
5. PARTY IN INTEREST means a person who is entitled to a share of the soil-depleting crops, other than sugar beets, or the proceeds therefrom at the time of harvest, a person who contributed to the carrying out of soil-building practices, or a person who contributed to the acreage of restoration land on the farm.
6. SUSPENDED CASE means any farm computation sheet or application for payment returned to the county office from the State office for correction or in connection with which additional data, certifications, or corrected forms have been requested by the State office.
7. NO PAYMENT APPLICATION means any application for payment with respect to which the total amount of payment computed for an applicant is zero. The total amount of payment computed for an applicant means the net payment computed

for such applicant and entered in Section IV, item 2(c) of NCR-326 and in Section V, item 3(b) of NCR-327A.

The numbers and titles of the forms to be used are as follows:

1. NCR-309 - Listing Sheet.
2. NCR-325 - Farm Computation Sheet.
3. NCR-326 - Application for Payment for One Farm.
4. NCR-327 - Application for Payment for More Than One Farm.
5. NCR-327A- Application for Payment for More Than One Farm.
6. RF-1 - Progress Record.
7. RF-2 - Report of Indebtedness.
8. RF-3 - Release of Lots and Suspended Cases.
9. RF-4 - Suspension Sheet.
10. RF-5 - Transmittal Correction Sheet.
11. RF-6 - Replacement Form.
12. RF-7 - List of Persons Eligible to Execute an Application for Payment with Respect to Only One Farm.
13. RF-8 - List of Persons Eligible to Execute an Application for Payment with Respect to More Than One Farm.
14. RF-9 - Transmittal Sheet for Forms _____. (To county office.)
15. RF-10- Transmittal Sheet for Forms _____. (To State office.)
16. RF-11- Notice of Adjustment Payment.
17. RF-12- Record of Indebtedness.
18. RF-13- Statement Concerning Other Farms.
19. RF-14- Record of Payments.
20. ACP-22 - Schedule of Disbursements.
21. ACP-104 - Public Voucher _____ Agricultural Conservation Payments (Continuation Sheet).
22. ACP-105 - Public Voucher 1939 Agricultural Conservation Payments.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART I - RECORDS UNIT

The personnel of the Records Unit shall consist of receiving clerks, record clerks, file clerks, and typists.

I. Instructions to Receiving Clerks

1. When Forms NCR-325, NCR-326, NCR-327, NCR-327A, RF-2, RF-7, RF-8, and related forms and papers are received, stamp on the back of each sheet of such forms the date of receipt.

Stamping Forms

a. Enter in the space provided therefor in the upper right-hand corner of RF-10 the date of receipt of such form.

b. When Forms RF-7 and RF-8 have been stamped, release such forms to the record clerk.

2. When Forms NCR-325 accompanied by RF-10 are received, two clerks working together shall check the farm numbers of Forms NCR-325 against the farm numbers listed on RF-10. Enter a check mark (✓) to the right of each farm number on RF-10 for which there is included in the transmittal an NCR-325 with the same farm number.

Checking Forms NCR-325 Against RF-10

a. If an NCR-325 is received and the farm number thereof is not listed on RF-10, enter such farm number in Section I of the sheet of RF-10 listing farm numbers for the same minor civil division, correct the total on the last line of Section I of such sheet, and initial such correction. When such correction is made on RF-10, prepare RF-5.

Form NCR-325 Not Listed on RF-10

b. If an NCR-325 is missing for a farm number which is listed on RF-10, draw a line through such farm number; correct the total on the last line of Section I of RF-10, and initial such correction. When such correction is made on RF-10, prepare RF-5.

Form NCR-325 Missing from Transmittal

c. If the State and county code has not been entered on an NCR-325, make such entry. If a farm number has not been entered on an NCR-325 or it is determined that a farm number is in error, enter the correct farm number if such farm number can be ascertained from NCR-309. If the correct farm number cannot be ascertained prepare and attach RF-4 to NCR-325.

Corrections on Form NCR-325

3. After all Forms NCR-325 in a transmittal have been checked against RF-10, obtain Forms RF-7 and RF-8 for the appropriate county from the record clerk. Two clerks, working together, shall check Forms NCR-325 to determine that the serial numbers, the names of the parties in interest, and the minor civil division code and farm

Checking
Forms NCR-325
Against RF-7
and RF-8

numbers entered thereon agree with the serial numbers, the names of the parties in interest and the minor civil division code and farm numbers on RF-7 and RF-8. The serial number for a party in interest should appear in Section IV of NCR-325, above the name of such person and in column (a) of RF-7 or RF-8 preceding the name of such party. If in checking such forms it is found that a serial number on NCR-325 has been circled on RF-7 or RF-8, obtain the original and one copy of RF-2 for such serial number from the RF-2 file, and attach the original and copy of such form to the NCR-325.

Enter an "X" to the left of each circled serial number on RF-8 for which an RF-2 is attached to an NCR-325 bearing the same serial number. If an "X" has been entered to the left of any circled serial number on RF-8, it can be presumed that RF-2 was attached to a previous NCR-325 bearing such serial number. In such case do not check the RF-2 file.

Serial
Numbers
Do Not
Agree

a. If the serial number for a party in interest on NCR-325 does not agree with the serial number entered on RF-7 or RF-8, or if a serial number has not been entered on NCR-325 and the farm number on NCR-325 agrees with the farm number in column (c) of RF-7 or with one of the farm numbers in columns (f) to (i), inclusive, of RF-8 opposite the name of such party in interest, enter on NCR-325 opposite the name of such party in interest the serial number on RF-7 or RF-8 when such correction is made, prepare RF-4, indicating thereon the correction in serial number. Do not attach such RF-4 to the NCR-325 which has been corrected. Forward such RF-4 to the Clearance Unit upon completion of the checking work for the transmittal.

Serial
Number
Missing
on NCR-325

b. If a serial number has not been entered on NCR-325 for any person or if an "X" has been entered above such person's name in Section IV of NCR-325, determine whether such person's name appears on RF-7 or RF-8. If such person's name does appear on RF-7 or RF-8 and the farm number on NCR-325 agrees with the farm number in column (c) of RF-7 or with one of the farm numbers in columns (f) to (i), inclusive, of RF-8, opposite the name of such person, enter on NCR-325 the serial number assigned to such person. Indicate on RF-4 that such correction has been made, and send such RF-4 to the Clearance Unit upon completion of the checking work for the transmittal.

c. If neither a serial number nor an "X" has been entered on NCR-325 for any person, and such person's name does not appear on RF-7 or RF-8, prepare RF-4, indicating thereon the fact that no serial number has been entered for such person and that such person's name does not appear on RF-7 or RF-8. Attach such RF-4 to the NCR-325 but do not remove such NCR-325 from its place in the transmittal.

Name on NCR-325 and on RF-7 or RF-8 do Not Agree

d. If, for any serial number, the name on NCR-325 does not agree with the name on RF-7 or RF-8 and the farm number on NCR-325 agrees with the farm number on RF-7 or with one of the farm numbers on RF-8, determine whether RF-7 or RF-8 has been corrected by the record clerk. If a name on RF-7 or RF-8 has been corrected by the record clerk, such record clerk will have initialed the correction. In such case, correct the name on NCR-325 to agree with the name on RF-7 or RF-8. Prepare RF-4, indicating the nature of the correction which has been made. Forward such RF-4 to the Clearance Unit upon completion of the checking work in connection with the transmittal. If there is no evidence that the record clerk has corrected the name on RF-7 or RF-8, prepare RF-4 indicating therein the discrepancy in name. Attach such RF-4 to the NCR-325, but do not remove such NCR-325 from its place in the transmittal.

Discrepancies in Name Which May be Changed

e. If, in any case there is a slight discrepancy between the name of a person on NCR-325 and the name of such person as shown on RF-7 or RF-8, and it is obvious that the name on NCR-325 and the name on RF-7 or RF-8 refer to one and the same person, correct the name on the NCR-325 to agree with the name on RF-7 or RF-8. The following are examples of some of the differences between names on NCR-325 and RF-7 or RF-8 which may be corrected:

| <u>NCR-325</u> | <u>RF-7 or RF-8</u> |
|---|---|
| 1. Geo. Smith | George Smith |
| 2. George Smith | Geo. Smith |
| 3. John E. Jones | John Ezra Jones |
| 4. John Ezra Jones | John E. Jones |
| 5. Wm. C. Brown | Wm. Clarence Brown |
| 6. Wm. Clarence Brown | Wm. C. Brown |
| 7. Sam Bellman | Sam Belman |
| 8. Sam Belman | Sam Bellman |
| 9. Mrs. Sara Smith | Sarah Smith |
| 10. Jones and Smith by John Smith, a partner | Jones and Smith a partnership |
| 11. R. Roe Estate by John Doe, Adm. | John Doe, Adm. of the Est. of R. Roe, Dec. |

When such correction is made, prepare RF-4 indicating thereon the correction in name. Do not attach RF-4 to the form which has been corrected. Forward such RF-4 to the Clearance Unit upon completion of the checking work for the transmittal.

Names Which Cannot Be Corrected

- f. If the name of a person on NCR-325 does not agree with the name of such person on RF-7 or RF-8, and the discrepancy is such that it cannot be corrected in accordance with the foregoing instructions, prepare RF-4, indicating thereon the discrepancy in name. Attach such RF-4 to the NCR-325, but do not remove such NCR-325 from its place in the transmittal.
- g. When it is determined that the names of the parties in interest and the farm number on an NCR-325 and the serial number on NCR-325 agree or have been corrected to agree with the names of the parties in interest, the farm number and the serial number on RF-7 or RF-8, enter a check mark (✓) to the right of the farm number on RF-7 or to the right of the appropriate farm number on RF-8, opposite the name of such person.
- h. If an "S" appears to the right of a serial number on RF-7 or RF-8, prepare and attach RF-4 to the appropriate NCR-325.

Release of Forms NCR-325 to Record Clerk

- 4. After Forms NCR-325 have been checked against RF-7 and RF-8, such Forms NCR-325 shall be separated into lots. Each lot shall include the Forms NCR-325, the farm numbers of which are listed on one sheet of RF-10. Both receiving clerks shall then sign and enter the date in the spaces provided therefor in Section III of each sheet of RF-10 and release the transmittal to the record clerk.
- 5. When forms NCR-326, NCR-327, and NCR-327A accompanied by Forms RF-10 are received, two clerks, working together, shall check the serial numbers on Forms NCR-326 and NCR-327A against the serial numbers listed on RF-10. Enter a check mark (✓) to the right of each serial number on RF-10 for which there is included in the transmittal an NCR-326 or an NCR-327A with a corresponding serial number.
 - a. If an NCR-326 or an NCR-327A is received and the serial number of such NCR-326 or NCR-327A is not listed on RF-10 enter such serial number in Section I of RF-10. Make such entry on the appropriate sheet of RF-10 so that all serial numbers will be in order. Correct the total in the last line of Section I of such sheet. Initial all such corrections. When such corrections are made on RF-10, prepare RF-5.

Checking Signed Applications for Payment against RF-10

Serial Number Not Listed on RF-10

Application
Not in
Transmittal
but Serial
Number Listed
on RF-10

Missing Data
Which May Be
Supplied in
State Office

RF-13

Release of
Applications
to Record
Clerk

Checking
Forms RF-7
and RF-8

b. If an NCR-326 or an NCR-327A is missing for a serial number which is listed on RF-10, draw a line through such serial number. Correct the total in the last line in Section I of RF-10. Initial all such corrections. When such corrections are made on RF-10, prepare RF-5.

c. If the State and county code has not been entered on an NCR-326 or an NCR-327A, make such entry. If a serial number has not been entered on an NCR-326 or NCR-327A, determine from RF-7 or RF-8 the correct serial number for such NCR-326 or NCR-327A and enter such serial number in the space provided therefor.

d. After all corrections made on RF-10 for a transmittal have been entered on RF-5, transmit RF-5 to the Clearance Unit.

6. Check the serial numbers of each Form NCR-326 and NCR-327A in the lot against RF-7 or RF-8.

a. For each NCR-326 and NCR-327A for which there is an entry in columns (d) or (e) or RF-7, or in columns (c) or (d) of RF-8, indicating that the applicant has an interest in farms in other counties in the State or in other States, prepare and attach RF-13 as follows:

(1) Enter in the spaces provided therfor, the State and county code and serial number of the application.

(2) Indicate by check mark in the appropriate blocks whether the applicant has an interest in farms in other counties or in other States or both.

7. After Forms NCR-326 and NCR-327A have been checked against RF-10 RF-7 and RF-8, such forms shall be separated into lots. Each lot shall include the Forms NCR-326 and NCR-327A, the serial numbers of which are listed on one sheet of RF-10. Both receiving clerks shall then sign and enter the date in the spaces provided therefor in Section III of each sheet of RF-10, and release the transmittal to the record clerk.

II. Instructions to Record Clerks

11. Upon receipt of forms RF-7 and RF-8, check such forms to determine that they have been properly prepared. Determine that a serial number has been entered opposite each name on such forms. Serial numbers on RF-7 should be assigned in consecutive order beginning with number 1 for the first name on the first sheet. Serial numbers on RF-8 should be assigned in consecutive

Checking Forms
RF-7 and RF-8

order beginning with number 7001 for the first name on the first sheet. Determine that there is no duplication in serial numbers. Determine that only one farm number has been entered opposite each name on RF-7 and that more than one farm number has been entered opposite each name on RF-8. Determine that a number has been entered in column (e) of RF-8 opposite each name and that such number is equal to the number of farm numbers entered in columns (f) to (i), inclusive, opposite each name. The name of any person should not appear on both RF-7 and RF-8, nor more than once on either of such forms. Forms RF-8 should be received in duplicate. If only a few errors are found on RF-7 or RF-8, enter an "S" to the left of each serial number in connection with which an error is found. In such case, prepare RF-4 indicating thereon the nature of such errors and forward RF-4 to the Clearance Unit. If a satisfactory explanation of an error is received from the county office, make the necessary correction and strike the "S" which has been entered. If the number of errors that have been made on a set of Forms RF-7 or RF-8 will make the checking of Forms NCR-325 against such forms difficult, such forms shall be returned to the county office with the request that a new set of forms be prepared. If forms RF-7 and RF-8 are acceptable, initial each sheet in the set and forward the original of RF-8 to the Computation Unit. The original of RF-7 and the copy of RF-8 shall be filed in the Records Unit.

Distribution
of RF-7 and
RF-8

2. From time to time Forms RF-7 or RF-8 marked "Supplement" and memoranda with respect to corrections in such forms may be received from various counties. Such forms and memoranda will be submitted as notification of additions or corrections to be made in connection with the sets of Forms RF-7 or RF-8 from such counties. A memorandum setting forth the reason for each addition or correction should be submitted with each supplemental RF-7 or RF-8. When a supplemental RF-7 or RF-8 is received, determine that the sheet number and serial numbers on RF-7 and RF-8 are in proper order and then refer such forms together with the accompanying memorandum to the person in charge of the Records Unit for a determination as to whether the reason for the addition or correction is satisfactory. If the reason is satisfactory, the person in charge of the Records Unit shall initial the supplemental RF-7 or RF-8 and return it to the record clerk. File such supplemental sheet of RF-7 or RF-8 behind the last sheet of such form previously received from the county. In the case of a transfer of a name from RF-7 to RF-8, or from RF-8 to RF-7, make the necessary deletion from RF-7 or RF-8 at the time the supplemental RF-7 or RF-8 is filed.

Memoranda from
County Request-
ing Corrections

If a memorandum requesting the correction of a name or farm number, the addition of a farm number to RF-8 or the deletion of a farm number from RF-8 is received, refer such memorandum to the person in charge of the Records Unit, who shall initial such memorandum if the reason for the correction, addition, or deletion is satisfactory. The record clerk shall then make the requested corrections on RF-7 or RF-8 and initial such corrections. If an administrator or executor has been appointed for the estate of a deceased person, correct RF-7 or RF-8 by adding the word "estate" after the name of the deceased person and adding the name and title of the administrator or executor. Correct RF-7 or RF-8 for an incompetent person in a similar manner. If there is no administration of the estate of a deceased person or if the representative of the estate of a deceased person has been discharged, strike the name of the deceased or the discharged representative and enter the names of the heirs of the estate, which names should appear in the memorandum.

Consolidation of Original RF-7 or RF-8 and Supplemental RF-7 or RF-8 a. It may be desirable, from time to time, to consolidate supplemental sheets of RF-7 or RF-8 into one sheet. In such case list the names in the order of the assigned serial numbers and indicate the numbers of the sheets which have been consolidated.

Notice to Computation Unit of Corrections on RF-8 b. Whenever a correction, addition, or deletion is made on an RF-8, notice thereof shall be forwarded to the Computation Unit. Similarly, a copy of each supplemental sheet of RF-8 shall be forwarded to the Computation Unit.

Notice of Correction after Receipt of Farm Computation Sheet c. If the notice of the correction of a name on RF-7 or RF-8 is received and a check mark (✓) has been entered on RF-7 to the right of the farm number opposite such name, or on RF-8 to the right of one or more farm numbers opposite such name, determine the location of the NCR-325 for such farm number. Obtain such NCR-325 and correct the name and address thereon. Initial each such correction. If NCR-326 or NCR-327A has been prepared and has not been transmitted to the county office for signature, obtain such form and make the same corrections thereon. If NCR-326 or NCR-327A has been prepared and has been transmitted to the county office for signature, but has not been returned, prepare RF-4 in duplicate, indicating thereon the correction in name. Forward the original of such RF-4 to the Clearance Unit so that the county committee may be notified to make such correction. Attach the copy of RF-4 to the State office copy of NCR-326 or NCR-327A. If NCR-326 or NCR-327A has been signed and returned to the State office, correct the name and address on such NCR-326 or NCR-327A. Prepare

Correction after Preparation of Applications

and attach RF-4 to such NCR-326 or NCR-327A, indicating on such RF-4 that the NCR-326 or NCR-327A should be returned to the county office in order that the application for payment may be properly signed.

Check Register
of Indebtedness
Against RF-7
and RF-8

3. Upon receipt of RF-7 and RF-8 check the names on the Register of Indebtedness against the names of the applicants on RF-7 and RF-8 to determine if any of such applicants are indebted to the United States Government. If the name of an applicant appears on the Register of Indebtedness, circle the serial number in column (a) of RF-7 or RF-8 opposite such applicant's name. Release RF-7 and RF-8 to the typist for the preparation of RF-2.

4. As additional Forms RF-12 are added to the Register of Indebtedness, check the names on such forms against the names of applicants on RF-7 and RF-8. If the name of an applicant appears on an RF-12 which is to be added to the Register of Indebtedness, circle the serial number in column (a) of RF-7 or RF-8 opposite the applicant's name. If there is a check mark on RF-7 or RF-8 opposite the farm number of a farm in which the debtor has an interest, request the typist to prepare RF-2. If no applications have been prepared from NCR-325, locate NCR-325 and attach the original and one copy of RF-2 to such form. If applications have been prepared from NCR-325 and have not been forwarded to the county office, locate the application for payment and attach the original and one copy of RF-2 to the application for payment. If the application for payment has been forwarded to the county office, attach the copy of RF-2 to the State office copy of the application for payment and forward the original of RF-2 to the county office to be attached to the original of the application for payment.

5. Before any Forms NCR-325 are received in the Records Unit prepare an RF-1 for each county agricultural conservation association in the State as follows:

Preparation
of RF-1

a. Enter in the spaces provided therefor in the upper right-hand corner of the form the State and county code and the name of the county.

b. Enter beneath the title of the form the words "1939 Agricultural Conservation."

c. Enter above the heading of columns (a) to (f), inclusive, and above the heading of columns (g) to (k), inclusive, the symbol "NCR-325," and the symbol "NCR-326 and NCR-327A".

6. Upon receipt of a transmittal of Forms NCR-325, accompanied by RF-10 from the receiving clerk:
 - a. Enter in column (a) of RF-1 the lot numbers of the lots in such transmittal. The sheet number at the top of RF-10 shall be the lot number.
 - b. Enter in column (b) of RF-1 the date of receipt of Forms NCR-325 which may be obtained from the upper right-hand corner of RF-10.
 - c. Enter in column (c) the number of Forms NCR-325 in each lot. Immediately below the last entry in column (c) for a transmittal, enter in red the total of the entries in column (c) for such transmittal.
7. When a second or subsequent transmittal from a county is received, determine that the sheet number of the first sheet of RF-10 is the next consecutive number after the last number previously listed on RF-1 for such county.
8. Sign and enter the date in the spaces provided therefor in Section III of each sheet of RF-10 and place the sheets of RF-10 on top of the appropriate lots. Place the copies of RF-10 in a folder and file such folder in a file to be known as the "control record."

Release of 9. Prepare RF-3 and release Forms NCR-325, the original of RF-10, Forms NCR-325 and the copy of RF-3 to the Examination Unit. File the to Examination Unit. received copy of RF-3 in the control record.

Release of 10. Each unit which releases a transmittal of Forms NCR-325 will Transmittals of Forms NCR-325 by Other Units prepare an original and one or more copies of RF-3. A copy of RF-3 will be forwarded to the unit receiving the transmittal and the original of RF-3 will be forwarded to the record clerk.

11. Upon receipt of RF-3 indicating the release of lots of Forms NCR-325 by the Examination Unit:
 - a. Enter in column (d) of RF-1 the number of suspended cases for each lot. Obtain the number of suspended cases from RF-3.
 - b. File such RF-3 immediately behind the RF-3 showing the release of such lots to the Examination Unit by the Records Unit.

Unwarranted
Suspensions
of Forms NCR-
325

12. When an NCR-325 is suspended in the Examination Unit and it is later determined that such suspension is unwarranted or when an NCR-325 is corrected in the State office, the RF-4 attached to such NCR-325 will be marked "Suspension unwarranted" or "Suspension Removed", as the case may be, and initialed by the person in charge of the Application for Payment Section or another person authorized to do so. Such forms NCR-325 will be forwarded to the record clerk. Upon receipt of such forms, prepare RF-10.

- a. Enter in the space marked "Date received" the date such form is prepared.
- b. Enter in the space marked "Sheet No." a number in the 300 series. Keep a record of the numbers assigned to such lots in each county so that numbers may be assigned in consecutive order.
- c. The data from such RF-10 shall be posted on RF-1 and a record of progress of such lot shall be maintained as heretofore set forth.
- d. After RF-10 has been prepared and postings have been made on RF-1, sign and enter the date in Section III of RF-10.

13. When computations of Forms NCR-325, NCR-326, and NCR-327A have Arrangement, been completed, such forms, together with Forms NCR-327 and Distribution, the original of RF-10 will be released to the Records Unit by and Filing of the Computation Unit. Upon receipt of such forms:

- a. Remove the copy of RF-10 from the control record and enter in Section II of such copy of RF-10 the farm numbers of farm computation sheets entered in Section II of the original of RF-10. File the original of RF-10 in the control record.
- b. Remove the carbons from Forms NCR-325 and separate such Forms NCR-325 into three groups; original, first copy, and second copy.
- c. Forward the second copies of Forms NCR-325 together with the copy of RF-10 to the county office.
- d. Forward the first copies of Forms NCR-325 to the file clerk.
- e. Prepare RF-3 and release the originals of NCR-325 and the copy of RF-3 to the General Accounting Preaudit Office.
- f. Enter in column (e) of RF-1 the date of release of the Forms NCR-325 to the General Accounting Preaudit Office.

g. Enter in column (f) of RF-1 the number of Forms NCR-325 released. The number entered in column (f) must equal the number entered in column (c) minus the number entered in column (d).

h. File the received copy of RF-3 in the control record.

i. Arrange Forms NCR-326 in serial number order by county.

j. Arrange Forms NCR-327A in serial order by county and place each Form NCR-327A on top of the Forms NCR-327 bearing the same serial number.

k. Remove the carbon from Forms NCR-326, NCR-327 and NCR-327A. Release the original and two copies of such forms to a typist and release the other copy of each of such forms to the file clerk.

l. If there is an RF-2 (in duplicate) attached to an NCR-326 or an NCR-327A, attach the original of RF-2 to the original of NCR-326 and NCR-327A and attach the copy of RF-2 to the State office copy of NCR-326 or NCR-327A.

m. Release Forms NCR-326, NCR-327, and NCR-327A to the typist. The typist will prepare two sets of RF-9 in duplicate, listing on one set the serial numbers of the Forms NCR-326 and NCR-327A under which payments will be made and on the other set the serial numbers of the Forms NCR-326 and NCR-327A under which no payments will be made.

14. Upon receipt of RF-9 together with Forms NCR-326, NCR-327, and NCR-327A from the typist, make the following entries on RF-1:

- a. Enter in column (g) the date appearing on RF-9.
- b. Enter in column (h) the number of "Payment" Forms NCR-326.
- c. Enter in column (i) the number of "Payment" Forms NCR-327A.
- d. Enter in column (j) the number of "No Payment" Forms NCR-326.
- e. Enter in column (k) the number of "No Payment" Forms NCR-327A.

15. Transmit the original and two copies of Forms NCR-326, NCR-327, and NCR-327A to the county office together with the original of RF-9. File the copy of RF-9 in the control record.

16. Upon receipt of a transmittal of signed applications for payment from the receiving clerk:

- a. Enter in column (l) of RF-1 the lot numbers of the lots in each transmittal. The sheet number at the top of RF-10 shall be the lot number.

Recording
Receipt of
Signed Forms
NCR-326 and
NCR-327A

Recording Progress of Forms NCR-326 and NCR-327A

- b. Enter in column (m) the date of receipt of the transmittal of Forms NCR-326 and NCR-327A. Such date may be obtained from the upper right-hand corner of RF-10.
- c. Enter in column (n) the number of Forms NCR-326 and NCR-327A in each lot. Immediately below the last entry in column (n) for a transmittal, enter in red the total of the entries in column (n) for such transmittal.
- 17. Sign and enter the date in the spaces provided therefor in Section III of each sheet of RF-10 and release the originals of such forms together with Forms NCR-326, NCR-327 and NCR-327A to the file clerk. Place the copies of RF-10 in a folder and file such folder in the control record.
- 18. Each unit releasing a transmittal of Forms NCR-326 and NCR-327A will prepare an original and one or more copies of RF-3. A copy of RF-3 will be forwarded to the unit receiving the transmittal and the original of such forms will be forwarded to the record clerk.
 - a. Upon receipt of the RF-3 indicating the release of the lots of NCR-326 and NCR-327A by the Examination Unit, enter in column (o) of RF-1 the number of suspended cases shown on such RF-3.
 - b. If any Forms NCR-326 and NCR-327A are suspended after they leave the Examination Unit the RF-3, showing the release of the lots to the General Accounting Preaudit Office, will indicate the number of such suspensions. In such case, correct the entry previously made in column (o) of RF-1.
 - c. Enter in column (p) of RF-1 the date of release of such lots to the General Accounting Preaudit Office.
 - d. Enter in column (q) the number of Forms NCR-326 and NCR-327A released to the General Accounting Preaudit Office. This number may be obtained from RF-3 and may be verified by subtracting from the entry in column (n) of RF-1 the entry in column (o).
 - e. When lots are released from the Payment Schedule Unit to the General Accounting Preaudit Office, the original of RF-10 will be released to the record clerk.
 - f. Enter in Section II of the copy of RF-10 the serial numbers of Forms NCR-326 and NCR-327A which were suspended in the State office and forward such copy to the county office. File the original of RF-10 in the control record in place of the copy of such form.

G.A.P.O.
Suspensions

19. If any of the cases included in a lot of Forms NCR-326 and NCR-327A are suspended by the General Accounting Preaudit Office, such cases will be returned to the Application for Payment Section in the State office, accompanied by the original and two copies of a preaudit difference statement.

a. Enter the serial numbers of such suspensions in Section IV of RF-10 and when all suspensions from a lot have been received, enter the total number of such suspensions in the last line of Section IV of RF-10 and also in column (r) of RF-1.

b. Release the second copy of each preaudit difference statement to the State accountant and forward the original and first copy of such preaudit difference statement, together with the suspended NCR-326 or NCR-327A to the Clearance Unit.

20. When an NCR-326 or an NCR-327A is suspended in the Examination Unit and it is later determined that the suspension was unwarranted, or when an NCR-326 or NCR-327A is corrected in the State office, the RF-4 attached to such NCR-326 or NCR-327A will be marked "Suspension unwarranted" or "Suspension removed", as the case may be, and initialed by the person in charge of the Application for Payment Section or another person authorized to do so. Such Forms NCR-326 and NCR-327A will be forwarded to the record clerk. Upon receipt of such forms, prepare RF-10:

a. Enter in the space marked "Date received" the date such form is prepared.

b. Enter in the space marked "Sheet No." a number in the "300" series. Keep a record of the numbers assigned to such lots in each county so that the numbers may be assigned in consecutive order.

c. The data from such RF-10 shall be posted on RF-1 and a record of progress of such lot shall be maintained as heretofore set forth.

21. When any Forms NCR-326 or NCR-327A which were suspended by the General Accounting Preaudit Office are cleared, such cases will be forwarded to the record clerk, together with the original and copy of the preaudit difference statement.

a. Prepare RF-10 and make postings on RF-1 for such cases in the manner set forth in paragraph 20 of this Section II except that the lot number to be assigned to such RF-10 shall be a number in the "500" series. Do not include any cases which were suspended by the G.A.P.O. in the same lot with any other cases.

State Office
Suspensions

Release of
G.A.P.O.
Suspensions

22. When a transmittal of Forms NCR-326 and NCR-327A is approved by the General Accounting Preaudit Office, such transmittal will be forwarded to the Regional Disbursing Office. When checks are issued by the Regional Disbursing Office, a copy of ACP-22 accompanied by a copy of ACP-104 will be received by the record clerk.

Recording
Release by
G.A.P.O. and
Payment of
Applications

- a. Upon receipt of such forms, enter in column (s) of RF-1 the Disbursing Office Voucher Number under which such checks were issued, and in column (t) of RF-1 the date such checks were issued.
- b. Forward a copy of ACP-22 and a copy of ACP-104 to the State Accountant.

23. Three times each month prepare NCR-331 in duplicate. The first report shall be for the period of the first to the tenth, inclusive; the second report shall be for the period of the eleventh to the twentieth, inclusive; and the third report shall cover the remainder of the month. If more than one program is being handled in the Application for Payment Section at the same time, the data for all of such programs shall be included on one NCR-331. When preparing NCR-331, the necessary data may be taken from RF-1. In order that the data to be included on NCR-331 for a period may include all data for such period and in order to avoid the duplication of data on reports, it is suggested that the record clerk make a notation on RF-1 indicating the last data included for a period. Prepare NCR-331 as follows:

- a. Enter in the upper right-hand corner the name of the State.
- b. Enter in the space provided beneath the title of the form the inclusive dates of the period covered.
- c. Make entries in Section I, columns (b) and (c) as follows:
 - (1) Enter on line 1, column (b) the number of Forms NCR-325 received from the county during the period.
 - (2) Enter on line 2, column (b) the number of Forms NCR-325 suspended in the A.P.S. during the period.
 - (3) Make no entries on line 3, column (b).
 - (4) Enter on line 4, column (b), the number of Forms NCR-325 released to the G.A.P.O. during the period.
 - (5) Obtain the entries for lines 1, 2, and 4, column (c) by adding the entry in column (b) for the current period to the entry in column (c) for the previous period.

Preparation
of NCR-331

d. Make entries in Section II, columns (j) and (k) as follows:

- (1) Enter on line 1, column (j) the number of "Payment" applications mailed to the county during the period.
- (2) Enter on line 2, column (j) the number of "No Payment" applications mailed to the county office during the period.
- (3) Enter on line 3, column (j) the number of applications for payment received from the county office during the period.
- (4) Enter on line 4, column (j) the number of applications for payment suspended in the State office during the period.
- (5) Enter on line 5, column (j) the number of applications for payment released to the General Accounting Preaudit Office during the period.
- (6) Enter on line 6, column (j) the number of applications for payment suspended by the G.A.P.O. during the period.
- (7) Make no entries on lines 7 and 8, column (j).
- (8) Obtain the entries for lines 1 to 6, inclusive, column (k) by adding the entry in column (j) for the current period to the entry in column (k) for the previous period.

e. Make entries in Section III as follows:

- (1) Enter on line 1 in columns (a) to (f), inclusive, the largest number of persons employed at any time during the period in the various units of the Application for Payment Section on all programs in connection with which NCR-331 is prepared. If a person was employed for a part of a period in one unit and for the balance of the period in another unit, such person shall be considered as having been employed in both units. It may be advisable for the persons in charge of the various units to submit daily reports to the person in charge of the Application for Payment Section, showing the greatest number of persons employed during the day and the number of clerk hours worked by such persons in the unit, in order that an accurate record of the personnel employed in each unit may be obtained.

- (2) Enter on line 1, column (g), the largest number of persons employed in the Application for Payment Section during the period. This entry may be less but cannot be more than the sum of the entries on line 1, columns (a) to (f), inclusive.
- (3) Enter on line 2, columns (a) to (f), inclusive, the total number of clerk hours worked in the various units. This figure shall be obtained by adding for all clerks the number of hours each clerk worked in a particular unit during the period. This figure may be checked by adding the clerk hours worked in the various units as submitted on daily reports.
- (4) Enter on line 2, column (g), the total of the entries on line 2, columns (a) to (f), inclusive.

f. The original of NCR-331 shall be transmitted to the Director of the North Central Division immediately after the close of the last day of each period. Such form shall not be transmitted with any other report, letters, memoranda, or enclosures.

III. Instructions to File Clerks

1. When copies of NCR-325 are received from the record clerk, stamp such copies "Original forwarded to the G.A.P.O." and forward such copies to the Statistics Section.

Filing of 2. All copies of Forms NCR-327 and NCR-327A bearing the same serial State Office number shall be fastened together. Do not fold any Forms NCR-326, Copies of NCR-327, or NCR-327A. File the copies of Forms NCR-326, NCR-327, Forms and NCR-327A which have been withdrawn, in serial number order.

Matching 3. When a transmittal of Forms NCR-326 and NCR-327A accompanied by Original and Copy Forms NCR-327 and RF-10 is received from the record clerk, match of Application such Forms NCR-326, NCR-327, and NCR-327A with State office copies of such forms. Attach the State office copies of Forms NCR-326, NCR-327, and NCR-327A to the originals of such forms.

4. When the Forms NCR-326, NCR-327, and NCR-327A in a transmittal Release to have been matched with the State office copies of such forms, prepare Examination RF-3 and release the transmittal of Forms NCR-326 and NCR-327A together Unit with RF-10 and the copy of RF-3, to the Examination Unit. Obtain the signature of a representative of the Examination Unit on the original of RF-3 and release such form to the record clerk.

Stamping 5. When the copies of NCR-326, NCR-327, and NCR-327A are returned by State Office the Examination Unit, stamp such copies "Original forwarded to the Copies of G.A.P.O." and file such copies in serial number order by county. Applications

Filing of 6. When copies of Forms NCR-325 are received from the Statistics
Forms Received Section, file such copies in farm number order by county.
from Statistics
Section

IV. Instructions to Typists

Preparation and Filing of RF-2

1. Upon receipt of RF-7 and RF-8 from the record clerk, obtain RF-12 for each person opposite whose name the serial number on RF-7 or RF-8 has been circled and prepare RF-2 for each such person in accordance with the instructions on such form. File all RF-2's in alphabetical order by county and return RF-7, RF-8, and RF-12 to the record clerk.
2. Upon receipt of Forms NCR-326, NCR-327, and NCR-327A from the record clerk, prepare two sets of RF-9, each set in duplicate. List on one set of RF-9 the serial numbers of "Payment" Forms NCR-326 and NCR-327A and on the other not the serial numbers of "No Payment" Forms NCR-326 and NCR-327A. "No Payment" cases will be identified by RF-4 attached thereto. Prepare RF-9 as follows:
 - a. Enter the State and county code in the space provided therefor in the upper right-hand corner.
 - b. Enter the date of preparation of RF-9 in the space provided in the upper right-hand corner.
 - c. Enter the words "No Payment" above the title of the sheet of RF-9 listing serial numbers of "No Payment" cases.
 - d. Enter the symbol "NCR-326 and NCR-327A" immediately following the title of the form.
 - e. Enter the words "1939 Agricultural Conservation" immediately preceding the word "Program" below the title of the form.
 - f. Enter the name of the State, the name of the county, and the proper sheet number in the spaces provided therefor immediately beneath the title of the form. Assign sheet number "1" to the first sheet of RF-9 for the first transmittal and number all sheets in the transmittal consecutively. In second and subsequent transmittals, assign the first sheet of RF-9 the next consecutive number after the last sheet number used in the preceding transmittal. Such number shall be obtained from the record clerk in the Records Unit.
 - g. Six columns have been provided in the body of the form for listing the serial numbers of Forms NCR-326 and NCR-327A included in the transmittal. The Forms NCR-326 and NCR-327A to be transmitted will be received in serial

Transmittal Sheet for Applications

number order. Enter the serial numbers of such forms in the order in which such forms are arranged, beginning with the first column of RF-9 and completing such column before entering any serial numbers in the second or succeeding columns.

- h. When a sheet of RF-9 is completed, count the serial numbers listed on such sheet and enter the total in the space provided therefor on the last line of the form.
- i. When all of the Forms NCR-326 and NCR-327A have been listed, enter just below the last serial number listed the words "Total applications for payment included in this transmittal _____," and enter in the blank space the sum of the totals for all sheets of RF-9 in the transmittal.
- j. Review all forms RF-9 to insure accuracy.
5. Upon completion of RF-9 for a transmittal release the Forms NCR-326, NCR-327, and NCR-327A, together with the set of RF-9 to the record clerk in the Records Unit.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURE ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART II - EXAMINATION UNIT

The personnel of the Examination Unit shall consist of checking clerks, examining clerks, and review clerks. Checking clerks and examining clerks shall use blue pencil and review clerks shall use red pencil.

Upon receipt of a transmittal of Forms NCR-325 the lots in such transmittal shall be assigned to a pair of checking clerks for a check of the entries on Forms NCR-325 against the entries on NCR-309. Thereafter, such lots shall be assigned to examining clerks for a check of the accuracy of entries on Forms NCR-325.

When an entry on an NCR-325 is found to be incorrect and such entry cannot be corrected in accordance with this procedure place an "X" above and to the right of such entry and complete the check of all other entries on the form. Prepare and attach RF-4 to such NCR-325, indicating therein the nature of the error. If an error is corrected in accordance with those instructions the clerk making the correction shall initial the correction and shall prepare RF-4 showing the correction made on the form. When all entries on Forms NCR-325 have been checked the RF-4 containing notice of a correction shall be removed from the NCR-325 which has been corrected, provided such form has not been suspended. When RF-4 is removed such RF-4 shall be transmitted to the Clearance Unit.

Suspensions and Corrections

Upon receipt of a transmittal of Forms NCR-326 and NCR-327A, such forms shall be assigned to examining clerks for a check of the entries on the signed copies of such forms against the entries on the State office copies of such forms and for an examination of signatures and certifications.

If, in the examination of Forms NCR-326 and NCR-327A, it is found that such forms do not meet the requirements set forth in this Part II, prepare and attach RF-4 to such NCR-326 or NCR-327A, indicating on such form the reason for the suspension. Complete the examination of Forms NCR-326 and NCR-327A even though RF-4 is attached.

Checking
NCR-325
Against
NCR-309

I. Instructions to Checking Clerks for Checking Forms NCR-325 Against NCR-309

In order that the checking clerks may determine the proper listing sheet and the proper columns of such form against which to check entries on Form NCR-325, a request should be submitted to the Statistics Section for information as to the form numbers and column numbers where such entries may be found on the listing sheet.

1. Two clerks working together shall check the following entries on Forms NCR-325 against NCR-309 or the county check yields. If the data on NCR-325 do not agree with the data on NCR-309 and if the State committee feels that the data on NCR-309 are correct, the data on Forms NCR-325 shall be corrected to agree with the entries on NCR-309 or the county check yields.

a. Section I:

- (1) Check the acreage allotments on line 1, columns (b), (c), (d), (e), (f), (g), and (i) against the applicable columns on NCR-309.
- (2) If there are entries for acreage allotments on line 1, columns (b), (c), (d), (e), and (f), check entries on line 3 in such columns against the applicable columns on NCR-309.
- (3) Check line 3, column (h) against the applicable column on NCR-309.
- (4) If there are no entries for acreage allotments on line 1, columns (b), (c), (d), and (f) and the entry on line 2, column (b) or (c), is in excess of 8.0 or there is an entry on line 2, column (d) or (f), check the entries on line 3 against the applicable columns on NCR-309. If there are no entries in such columns on NCR-309, check such entries against the county check yields.

b. Section II:

- (1) Check line 1, column (b) against the applicable column on NCR-309.
2. As entries on Form NCR-325 are checked against entries on NCR-309, make entries to the left of column (1) on NCR-309 as follows:
 - a. If an NCR-325 has not been suspended, enter the letters "O.K." in the column to the left of column (1) of NCR-309 on the line bearing the farm number of NCR-325. If the letter "S" appears to the left of column (1) of NCR-309 opposite the farm number of NCR-325, strike the letter "S" and enter "O.K."

If the letters "O.K." appear to the left of column (1) of NCR-309 opposite the farm number of NCR-325, determine whether such form is a duplicate. Suspend Form NCR-325 if such form is a duplicate.

Check of
Records Unit's
Suspensions

- b. If an NCR-325 has been suspended, enter the letter "S" in the column to the left of column (1) of NCR-309 on the line bearing the farm number of the NCR-325. Remove the suspended NCR-325 from its place in the lot and place it on top of the lot.
- 3. If an NCR-325 was suspended in the Records Unit, determine whether such suspension is warranted. If not, remove and destroy the RF-4 upon approval of the person in charge of the Examination Unit and enter "O.K." on NCR-309 to the left of the farm number on such NCR-325.
- 4. Upon completion of checking the entries on Forms NCR-325 against the entries on NCR-309 both checking clerks shall initial and enter the date in the spaces provided therefor in Section III of RF-10 and release the lot to the person designated to check the accuracy of entries on Forms NCR-325.

II. Instructions to Checking Clerks for Checking Entries on Forms NCR-325

Section I of
NCR-325

- 1. Determine that the State and county code and the farm number have been entered in the upper right-hand corner. If any of such data are missing, obtain and enter such data in the appropriate space.
- 2. Make the following determinations with respect to Section I of NCR-325.
 - a. If entries have been made in column (b), determine that the farm is in the commercial corn-producing area.
 - b. If the letters "NA" have been entered in 1(b) and the entry in 2(b) is greater than 8.0 acres, or if an allotment has been entered in 1(b), determine that an entry has been made in 3(b).
 - c. If the letters "NA" have been entered in 1(c) and the entry in 2(c) is greater than 8.0 acres, or if an allotment has been entered in 1(c), determine that an entry has been made in 3(c).
 - d. If entries have been made in column (d), determine that the name of a type of tobacco has been entered in the heading of such column and that the applicable rate of payment per pound has been entered below the name of

the type of tobacco. The rates of payment are \$0.008 for burley, \$0.014 for dark air-cured, and \$0.01 for cigar filler and binder.

- e. If an entry has been made in 1(d) or 2(d), determine that an entry has been made in 3(d).
- f. If entries have been made in column (e), determine that the farm is in the commercial potato-producing area.
- g. If the farm is in the commercial potato-producing area and also in the commercial vegetable-producing area and no potato acreage allotment was established for the farm, determine that no entries have been made in column (e).
- h. If the entry in 2(e) is greater than 3.0 acres, or if an entry has been made in 1(e), determine that an entry has been made in 3(e).
- i. If an entry has been made in 1(f) or in 2(f), determine that an entry has been made in 3(f).
- j. If entries have been made in column (g), determine that the farm is in the commercial vegetable-producing area.

3. Make the following determinations with respect to Section II of NCR-325.

- a. Determine that the entry, if any, in 4(b) is equal to the entry in Section I, item 1(g) of NCR-325.
- b. Determine that there is entered in 9(a), in the spaces below the practice numbers in 8(a), the number of units of each practice.

Section II of
NCR-325

Section III
of NCR-325

Section IV
of NCR-325

4. Determine that no entries have been made in Section III of NCR-325.
5. Make the following determinations with respect to Section IV of NCR-325.
 - a. Determine that a serial number or an "X" has been entered above each person's name in Section IV of NCR-325.
 - b. Determine that a complete mailing address has been entered for each applicant.
 - c. Determine that a percentage entry has been made on lines 1 to 7, inclusive, in columns (c), (h), or (k), for each crop in column (a) for which entries have been made in Section I of NCR-325 and that an entry has been made on

line 9 for one or more of such columns if an entry has been made in Section II, item 8(a).

- (1) If no entries have been made on lines 1 to 7, inclusive, or on line 9, in columns (e), (h), or (k), determine that an entry has been made on line 11 in each of such columns.
- d. Determine that the sum of the percentage entries on each line is equal to 100 percent.
- e. Determine that an amount has been entered on line 15 opposite the name of each assignee.
6. Upon completion of checking the entries on Forms NCR-325 for a lot, enter in Section II of RF-10 the farm numbers of all suspended cases in the lot, and enter on the last line in Section II the total number of suspensions. The checking clerk shall affix his initials and enter the date in the spaces provided therefor in Section III and release the lot to the person designated to release transmittals.

III. Instructions for Release of Transmittals of Forms NCR-325

Release
of Forms
NCR-325

1. When all lots in a transmittal have been completed, the person designated by the person in charge of the Examination Unit shall prepare RF-3 for the transmittal.
2. Release all suspended cases in the transmittal, together with Forms RF-4, indicating corrections on Forms NCR-325 which have not been suspended, and the second copy of RF-3 to the Clearance Unit. Obtain the signature of a representative of the Clearance Unit on the original of RF-3. Release the Forms NCR-325 which were not suspended to the Entry Unit, together with the first copy of RF-3. Obtain the signature of a representative of the Entry Unit on the original of RF-3 and send the original RF-3 to the record clerk in the Records Unit.

IV. Instructions to Examining Clerks for Examination of Forms NCR-326, NCR-327, and NCR-327A

Make the following determinations in connection with Forms NCR-326, NCR-327, and NCR-327A:

Check of
Applications
Against State
Office Copies

1. Determine by examining the originals of NCR-326, NCR-327, and NCR-327A that no change has been made in any of the data thereon, except changes or corrections which were made in the State office. If any item was corrected in the State office, the same correction will appear on the State office copy of the form in question. If a change or a correction has been made on the original and on the State office copy of an application, determine that any such

change, except changes in items which are the results of computations has been initialed by the member of the county committee who certified such form.

2. Determine that no deletion has been made in any printed matter on NCR-326, NCR-327, and NCR-327A.
3. If the style of the printed name or the address of an applicant has been changed in Section IV of NCR-326 or in Section V of NCR-327A, determine that the change has been initialed by the member of the county committee who signed the certification of county committee on such form. For example, if the name "J. H. Doe" was printed on an NCR-326 and such name was changed to "John H. Doe", such change must have been initialed. When such a change has been made and initialed on an NCR-326 or an NCR-327A, the same change must be made on the State office copy of such form. If the difference between the name of the applicant as originally printed and the signature of the applicant would not be acceptable in accordance with paragraph 5 of this Section IV, prepare and attach a memorandum addressed to the chief of party of the General Accounting Preaudit Office for the signature of the certifying officer, stating that according to the records of the State office the name of the applicant as it appears on the application for payment is correct and that the applicant's name on the farm computation sheet should be corrected accordingly.
4. Determine that a date has been entered in the space provided therefor in Section V of each NCR-326 and in Section VI of each NCR-327A
5. Determine that acceptable signatures have been affixed in Section V of each NCR-326 and in Section VI of each NCR-327A. The signature of the applicant in Section V of NCR-326 or in Section VI of NCR-327A should be in the same style as the printed name of such applicant. However, if any of the following examples of difference between printed names and signatures appear on an NCR-326 or an NCR-327A, such form need not be suspended.

Date

Acceptable
Signatures

Printed Name

J. Doe

John Doe

Mrs. Sarah Smith

Jones and Smith,
a partnership

Signature

John Doe
or Jno. Doe

Jno. Doe
or John A. Doe

Sarah Smith

Jones and Smith
by John Smith, a partner

Printed Name

J. Doe, Adm. of
R. Roe Estate

Joe Willington

Signature

John Doe, Adm. of
the Estate of
Richard Roe, Deceased

Joe Wilington

Signatures
Not acceptable

If any of the following examples of difference between printed names and signatures appear on an NCR-326 or an NCR-327A, such form shall be suspended.

Printed Name

John Doe

Signature

J. Doe
or J. A. Doe

Mrs. John Smith

Mrs. Mary Smith
or Mary Smith

Jones and Smith

John Smith

Tom Welsh

Tom Welch

6. The signature of a person who signs an application for payment in his individual capacity should be in the style in which he customarily signs business documents; i.e., "John H. Doe" or "John Doe". The signatures of cosigners on applications for payment should be in the style in which they customarily sign business documents. The application for payment should be signed by each cosigner; i.e., "John H. Doe", "Harry Doe." The signature of a sole proprietor on an application for payment on behalf of a business owned or controlled by him should reveal the name of the company which he is operating followed by his name and the words "Sole Proprietor"; i.e., "XYZ Company by John H. Doe, Sole Proprietor."

7. If the signature of an applicant is Section V of an NCR-326 or in Section VI of an NCR-327A is that of a person acting in a representative or fiduciary capacity, such person should disclose in his signature the name of the principal for whom he is acting and the capacity in which he is acting. In the case of an agent representing an estate or the heirs of an estate, his signature may be regarded as acceptable if followed by the words "Agent of the Estate of _____, deceased" or "Agent for the heirs of _____, Deceased." The following are examples of acceptable signatures of persons acting in representative or fiduciary capacities.

Signatures in
Individual
Capacity

Signatures of
Representatives

a. An agent.

- (1) John H. Doe by Richard Roe, Agent.
- (2) Jones and Smith, a Partnership, by Richard Roe, Agent.
- (3) ABC Company by Richard Roe, Agent.
- (4) John Doe, Agent for the heirs of Richard Roe, deceased.

b. An executor.

Example: John H. Doe, Executor of the Estate of Richard Roe, deceased.

c. An administrator.

Example: John H. Doe, Administrator of the estate of Richard Roe, Deceased.

d. A guardian or committee.

Example: John H. Doe, Guardian (or Committee) of the Estate of Harry Roe, Minor (or Incompetent).

e. A receiver or liquidator.

Example: John H. Doe, Receiver (or Liquidator) of ABC Company, Inc.

f. A trustee.

Example: John H. Doe, Trustee for the Heirs of Richard Roe, deceased.

g. A State, county, or municipal officer.

Example: Douglas County, Michigan, by John H. Doe, County Commissioner.

h. A member of a partnership.

Example: Smith and Jones, by John Smith, a Partner.

i. An officer of a corporation.

Example: ABC Company, Inc. by Richard Roe, President.

8. Determine that there is a signature in Section VI of NCR-326 or in Section VII of NCR-327A and that such signature is not that of the applicant who signed such form.

9. If the signature of any applicant was affixed by mark or in other than English script, determine that such signature has been witnessed by at least one disinterested person whose signature is in English script, in the original, and handwritten.

Signature
by Mark

Address

10. Determine that the address of the applicant is entered in Section IV of NCR-326 or in Section V of NCR-327A and that such address is an adequate mailing address.

Style of Name

11. Determine the style in which the name of the payee should appear on the check issued as payment under NCR-326 or NCR-327A. Clerks preparing Forms NCR-326 and NCR-327A have been instructed to print the name of the applicant in the style in which such name should appear on the check. However, if the applicant did not sign in exactly the same style as his name was printed on NCR-326 or NCR-327A, and his signature is acceptable under the instructions of this Section IV, or if the name of the applicant was not printed in the style in which such name should appear on the check, print the name of the payee on a slip of paper and staple such slip of paper to NCR-326 or NCR-327A over the printed name of the applicant or, where possible, bracket that portion of the printed name which should not appear on the check. The manner in which the names of payees should appear on checks is set forth in Part III, Section I.

RF-2 Attached

12. If a copy of RF-2 is attached to the State office copy of an NCR-326 or an NCR-327A, determine that the original of such RF-2 is attached to the signed copy of such form. Prepare and attach RF-4 to Forms NCR-326 and NCR-327A if RF-2 indicates that the indebtedness arose for a reason other than "1940 Crop Insurance Premium Advance" or "Grant of Aid."

13. If RF-13 is attached to an NCR-326 or an NCR-327A, determine whether the applicant is an individual, partnership, or estate.

RF-13 Attached

a. If the applicant is an individual, partnership or estate and item (a) of RF-13 is not checked, handle NCR-326 and NCR-327A in the regular manner. Remove and destroy RF-13.

b. If the applicant is an individual, partnership, or estate and item (a) of RF-13 is checked, handle NCR-326 and NCR-327A in the regular manner. Do not remove RF-13 from such NCR-326 or NCR-327A.

c. If the applicant is other than an individual, partnership, or estate and item (b) of RF-13 is checked, prepare and attach RF-4 to such NCR-326 or NCR-327A. Do not remove RF-13 from such NCR-326 or NCR-327A.

14. Upon completion of the examination of an NCR-326 or an NCR-327A, initial such NCR-326 or NCR-327A.

a. Initial Forms NCR-326 in the lower right-hand corner of Section VI.

b. Initial Forms NCR-327A in the lower right-hand corner of Section VII.

c. Do not initial suspended Forms NCR-326 and NCR-327A but sign the RF-4 attached thereto.

15. Upon completion of the examination of the Forms NCR-326 and NCR-327A in a lot, sign and enter the date in the spaces

provided therefor in Section III of RF-10. Place all suspended Forms NCR-326 and NCR-327A on top of the lot and release the lot to a review clerk.

V. Instructions to Review Clerks for Review of Forms NCR-326 and NCR-327

Review

1. Upon receipt of a lot, examine all suspended cases in the lot, following the instructions to examining clerks set forth in Section IV of this Part II, to determine whether the suspension of such cases is warranted. If doubt arises relative to the suspension of any case, consult the person in charge of the Examination Unit. If the suspension of an NCR-326 or NCR-327A is not warranted, remove RF-4 and place such NCR-326 or NCR-327A in its proper place in the lot. Initial the NCR-326 or NCR-327A as provided in paragraph 14 of Section IV of this Part II. If the suspension is warranted, initial RF-4 beneath the signature of the examining clerk.
2. Examine all other Forms NCR-326 and NCR-327A in the lot following the instructions to examining clerks set forth in Section IV of this Part II. Determine whether any of such cases should have been suspended. Determine that the name of the payee has been correctly designated on NCR-326 and NCR-327A. Correct such designation, if necessary. Initial each approved NCR-326 or NCR-327A immediately to the left of the initials of the examining clerk.
3. Upon completion of the review of all Forms NCR-326 and NCR-327A in the lot, enter in Section II of RF-10 the serial numbers of all suspended cases in such lot, and enter on the last line in Section II of RF-10 the total number of suspended cases in the lot. Place all suspended cases on top of the lot, sign and enter the date in the spaces provided therefor in Section III of RF-10, and release the lot to the person designated to release transmittals of Forms NCR-326 and NCR-327A.

VI. Instructions for Release of Transmittals of Forms NCR-326 and NCR-327A

Release
of Forms
NCR-326 and
NCR-327A

1. When the review of all lots in a transmittal of Forms NCR-326 and NCR-327A has been completed, the person designated by the person in charge of the Examination Unit shall prepare RF-3 for the transmittal.
2. Release all suspended cases in the transmittal, including the State office copies of such suspended cases, together with the second copy of RF-3, to the Clearance Unit. Obtain the signature of a representative of the Clearance Unit in the space provided on the original RF-3. Release all approved Forms NCR-326 and NCR-327A in the transmittal, together with the related Forms NCR-327 and the first copy of RF-3 and the RF-10, to the Payment Schedule Unit. Obtain the signature of a representative of the Payment Schedule Unit in the space provided on the original of RF-3 and send such original RF-3 to the record clerk in the Records Unit. Return the State office copies of approved Forms NCR-326, NCR-327, and NCR-327A to the file clerk in the Records Unit.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART III - ENTRY UNIT

The personnel of the Entry Unit shall consist of entry clerks and review clerks. All clerks in this unit shall use indelible pencils.

Upon receipt of a transmittal of Forms NCR-325 such forms shall be assigned to entry clerks by lots for the preparation of Forms NCR-326, and NCR-327.

Entries on all forms shall be made in such a manner as to result in clear and legible entries on all copies of such forms.

In preparing applications for payment for persons who are indebted to the United States Government as evidenced by RF-2 attached to NCR-325, or who have assigned all or a part of their payments on ACP-69 as evidenced by entries in Section IV, line 15 of NCR-325, data for set-offs and assignments shall be entered in the following order.

1. Grants of aid.

Priority

of Set-offs
and Assign-
ments

2. Crops insurance advances.

3. Overpayments under agricultural conservation programs.

4. Overpayments under price adjustment programs, including failure to distribute 1935 Cotton Price Adjustment Payments.

5. Overpayments under sugar beet programs.

6. Overpayments under commodity contracts.

7. Indebtedness to Farm Security Administration.

8. Indebtedness to Farm Credit Administration.

9. Assignments.

Where entries are made with respect to set-offs, RF-2 shall be removed from NCR-325 and attached to the NCR-326 or NCR-327 prepared therefrom.

I. Instructions to Entry Clerks

Form NCR-326 shall be prepared for each person whose name is listed in Section IV of NCR-325, if the serial number above such person's name is smaller than 7,000. Form NCR-327 shall be prepared for each person whose name is listed in Section IV of NCR-325, if the serial number above such person's name is greater than 7,000. Do not prepare

an NCR-326 or an NCR-327 for any person whose name is listed in Section IV of NCR-325, if the letter "X" has been entered above such person's name. Attach all Forms NCR-326 or NCR-327 which are prepared for a farm to the NCR-325 covering such farm.

1. Prepare NCR-326 as follows:

a. Enter the State and county code, serial number, and farm number in the upper right-hand corner. Obtain the State and county code and the farm number from the upper right-hand corner of NCR-325. Obtain the serial number from Section IV of NCR-325, above the printed name of the person for whom NCR-326 is being prepared.

b. Make entries in Section II as follows:

(1) Enter in lines 1, 2, and 3, columns (b), (c), (d), (e), (f), (g), (h) and (i) and in the headings of such columns the entries in the corresponding lines and columns in Section I of NCR-325.

(2) Enter in line 4 in the applicable columns the applicant's percentage shares with respect to soil-depleting crops and soil-building practices. The percentage shares shall be obtained from Section IV, column (e), (h), or (k) of NCR-325, above whichever column the name of the applicant has been entered. If a percentage share has been entered in section IV, items 11(e), 11(h), or 11(k) of NCR-325, enter such percentage share in line 4, column (i) and make no other entries on line 4.

c. Make entries in Section III as follows:

Section II

(1) Obtain the entry for item 1 from Section II, item 1(b) of NCR-325.

(2) Obtain the entry for item 2 from Section II, item 3(b) of NCR-325.

(3) Obtain the entry for item 3 from Section II, item 4(b) of NCR-325.

(4) Obtain the entry for item 4 from Section II, item 5(b) of NCR-325.

(5) Obtain the entries for items 5 and 6 from the entries in Section II, items 8(a) and 9(a), respectively, of NCR-325.

Section III

(6) Obtain the entry for the "Total" column of item 1 from Section II, item 9(b) of NCR-325.

d. Make entries in Section IV as follows:

(1) If an RF-2 is attached to NCR-325 indicating that the applicant is indebted to the United States Government, or if the name of an assignee has been printed in Section IV, line 15 of NCR-325 below the name of the applicant proceed as follows:

(a) Determine the priority of the set-offs and assignments involved and print in items 3, 4, and 5, in the order of priority, the name of the Government agency to which the applicant is indebted and the name and address of the assignee. A separate entry shall be made for each RF-2 attached to an application.

(a-1) If the applicant is indebted to the United States Government, print the name of the agency to which he is indebted, i.e.: "Indebted to A.A.A." If the indebtedness arose out of an advance for a crop insurance premium, enter following the words "Indebted to A.A.A." the words "1939 (or 1940) Crop Insurance Advance." If the indebtedness arose out of a grant of aid enter following the words "Indebted to A.A.A." the words "Grant of Aid."

(a-2) If an assignment was made print the name and address of the assignee and enter after the name of the assignee, preceded by a comma, the word "assignee," i.e., "John Doe, Assignee."

(b) Enter in column (b) opposite the name of the Government agency or opposite the name of the assignee, the amount of the indebtedness or the unpaid amount of the assignment.

(2) Print the name and address of the applicant in item 6(a). Obtain such data from Section IV of NCR-325.

(a) In the case of an individual, print the name of the applicant in the same style as such name appears on NCR-325.

(b) In the case of cosigners print the names of the applicants in the same style as such names appear on NCR-325. Insert the word "and" between the names of such cosigners.

- (c) In the case of a sole proprietorship, partnership, or corporation, print the name of such sole proprietorship, partnership, or corporation.
- (d) In the case of an administrator, executor, or guardian, print the name of the applicant on three lines. Print the name of the administrator, executor, or guardian and the title (abbreviated) on the first line; the words "of the estate of" on the second line; and the name of the deceased, incompetent, or minor, together with the designation "deceased," "incompetent," or "minor" (abbreviated) on the third line.
- (e) In the case of a receiver, trustee, liquidator, or person acting in a similar capacity, print the name of the applicant on two lines. Print the name and title (abbreviated) of the receiver, trustee, or liquidator, on the first line and the name of the bank or institution for which the receiver, trustee, or liquidator, is acting on the second line.
- (f) In the case of a State, county, municipality, or agency thereof, print the name of such State, county, municipality, or agency.
- (g) In the case of an agent, print the name of the principal for whom the agent is acting. If the agent represents an estate or the heirs of an estate and the names of the heirs are not disclosed, print the name of the agent followed by the words "Agent for the estate of _____, deceased," or "Agent for the heirs of _____, deceased."

2. Prepare NCR-327 as follows:

NCR-327

- a. Enter the State and county code, serial number, and farm number in the upper right-hand corner. Obtain the State and county code and the farm number from the upper right-hand corner of NCR-325. Obtain the serial number from Section IV of NCR-325, above the printed name of the person for whom NCR-327 is being prepared.
- b. Make entries in Section I and II in the manner set forth in these instructions for making entries in Sections II and III, respectively, of NCR-326.
- c. Make entries in Section III of NCR-327 as follows:
 - (1) If an entry has been made in Section IV, line 15 of NCR-325, below the name of the applicant, print the name and address of the assignee in item 2 and

Section III

enter in column (b) opposite the name of the assignee,
the unpaid amount of the assignment.

Release to Review Clerk

(2) Print the name of the applicant in item 3. Obtain such data from Section IV of NCR-325. In printing the name of any person, such name shall be printed in accordance with the instructions contained herein for printing names on NCR-326.

3. Upon completion of the entry work in connection with all Forms NCR-325, NCR-326, and NCR-327 in the lot, sign and enter the date in the spaces provided therefor in Section III of RF-10 and release Forms NCR-325, NCR-326, and NCR-327 to a review clerk.

Review of Entries

II. Instructions to Review Clerks

1. Determine that the proper number of Forms NCR-326 or NCR-327 have been prepared for all Forms NCR-325 in the lot.

2. Verify all data on Forms NCR-326 and NCR-327 prepared for each NCR-325 against such NCR-325. In verifying any entry on any form, the first copy of such form shall be used in order that poor carbon impressions may be noted and made legible. If an error is detected in connection with any form, correct such error and determine that all copies on which such entry has been made have been corrected.

3. After all review work has been completed, sign and enter the date in the spaces provided therefor in Section III of RF-10 and release the lot to the person designated to release transmittals.

Arrangement of Forms

III. Instructions for Release of Transmittals

Release of Forms

1. After the entry work and review work have been completed in connection with all lots in a transmittal, the clerk designated by the person in charge of the Entry Unit shall separate Forms NCR-325, NCR-326, and NCR-327 into two groups. The first group shall consist of Forms NCR-325 and the second group shall consist of Forms NCR-326 and NCR-327. Maintain the group of Forms NCR-325 in the same farm No. order as the group of Forms NCR-326 and NCR-327 so as to facilitate the matching of such forms when the computations have been completed.

2. Prepare RF-3 and release all suspensions together with a copy of RF-3 to the Clearance Unit. Obtain the signature of a representative of the Clearance Unit on the original of RF-3. Release Forms NCR-325, NCR-326, and NCR-327, together with RF-10 and a copy of RF-3 to the Computation Unit. Obtain the signature of a representative of the Computation Unit on the original of RF-3 and release such original of RF-3 to the record clerk in the Records Unit.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART IV. COMPUTATION UNIT

Personnel

The personnel of the Computation Unit shall consist of computing clerks, review clerks, and record clerks.

Upon receipt of farm computation sheets and applications for payment, computation sheets shall be assigned to computing clerks and applications for payment shall be assigned to the record clerks.

Negative
Numbers

Whenever a computation results in a negative number, enter zero (0) and not the negative number. For example, if 67.5 is to be subtracted from 46.5 enter zero (0) and not the negative number (-21.0).

Fractions

Except as otherwise provided herein, all computations shall be carried to four decimal places and rounded to two decimal places. If a computation results in a number which contains more than four decimal places, disregard all figures beyond the fourth decimal place. In rounding numbers to two decimal places, fractions amounting to fifty ten-thousandths (0.0050) or less shall be dropped and fractions amounting to fifty-one ten-thousandths (0.0051) or more shall be considered as a hundredth of a unit. For example, if the result of a computation is

(a) 8.4750, enter 8.47.

(b) 8.4751, enter 8.48.

Idle
Farms

If the word "Idle" has been entered below the State and county code and farm number, make no computations with respect to columns (b), (c), (d), (e), (f), and (g) of Section I, since no payment other than soil-building and restoration land payments will be made with respect to any farm which is idle in 1939.

In making computations in Section I with respect to any of the columns (b), (c), (d), (e), (f), and (g), if there are no allotment entries in line 1 for such column, make no computations for lines 4 and 5 for such column, and if there is no entry to be made in line 6 for any of such columns, make no computations for lines 7 and 8.

I. Instructions to Computing Clerks for Making Computations on NCR-325.

Section I
of NCR-325

1. Make computations with respect to Section I of NCR-325 as follows:

a. Column (b) - Corn

- (1) If the letters "N.A." have been entered in item 1(b) make no computations in column (b) unless the entry in item 2(b) is in excess of 8.0.
- (2) Obtain 4(b) by multiplying 3(b) by \$0.09.
- (3) Obtain 5(b) by multiplying 1(b) by 4(b).
- (4) Obtain 6(b) by subtracting from 2(b) the entry in 1(b). If the letters "N.A." have been entered in 1(b), obtain 6(b) by subtracting 8.0 from 2(b).
- (5) Obtain 7(b) by multiplying 3(b) by \$0.40.
- (6) Obtain 8(b) by multiplying 6(b) by 7(b).

b. Column (c) - Wheat.

- (1) If the letters "N.A." have been entered in item 1(c) make no computations in column (c) unless the entry in item 2(c) is in excess of 8.0.
- (2) Obtain 4(c) by multiplying 3(c) by \$0.17.
- (3) Obtain 5(c) by multiplying 1(c) by 4(c).
- (4) Obtain 6(c) by subtracting from 2(c) the entry in 1(c). If the letters "N.A." have been entered in 1(c), obtain 6(c) by subtracting 8.0 from 2(c).
- (5) Obtain 7(c) by multiplying 3(c) by \$0.50.
- (6) Obtain 8(c) by multiplying 6(c) by 7(c).

c. Column (d) - Tobacco

- (1) Obtain 4(d) by multiplying 3(d) by the rate entered in the heading of column (d).
- (2) Obtain 5(d) by multiplying 1(d) by 4(d).

(3) Obtain the entry for 6(d) as follows: Subtract from 2(d) the entry in 1(d). If the result of such subtraction is 10 percent or less of 1(d), enter such result in 6(d). If the result of such subtraction is more than 10 percent of 1(d), enter in the left half of 6(d) 10 percent of 1(d) (expressed in hundredths of an acre) or one-tenth of an acre, whichever is larger. Enter to the right of such figure, separated by a dash, the result obtained by subtracting the entry in the left half of 6(d) from the result obtained by subtracting from 2(d) the entry in 1(d). When two entries are made in 6(d) the sum of such entries must equal the result obtained by subtracting from 2(d) the entry in 1(d).

(4) Obtain the entry for 7(d) as follows: If one entry has been made in 6(d) enter in 7(d) the result obtained by multiplying 3(d) by \$0.02. If two entries have been made in 6(d) enter in the left half of 7(d) the result obtained by multiplying 3(d) by \$0.02 and enter to the right of such figure, separated by a dash, the result obtained by multiplying 3(d) by \$0.08.

(5) Obtain the entry for 8(d) as follows: If one entry has been made in 7(d) enter in 8(d) the result obtained by multiplying 6(d) by 7(d). If two entries have been made in 7(d) enter in 8(d) the sum of the results obtained by multiplying the entry in the left half of 6(d) by the entry in the left half of 7(d) and the entry in the right half of 6(d) by the entry in the right half of 7(d).

d. Column (e) - Potatoes

(1) Obtain 4(e) by multiplying 3(e) by \$0.03.

(2) Obtain 5(e) by multiplying 1(e) by 4(e).

(3) Obtain the entry for 6(e) as follows: If an entry other than zero has been made in 1(e) enter 2(e) minus 1(e). If no entry other than zero has been made in 1(e) enter 2(e) minus 3.0.

(4) Obtain 7(e) by multiplying 3(e) by \$0.30.

(5) Obtain 8(e) by multiplying 6(e) by 7(e).

e. Column (f) - Cotton

- (1) If the word "Cotton" has been stricken from the heading of column (f) and the name of a type of tobacco entered in lieu thereof, computations with respect to column (f) shall be made in accordance with the instructions for making computations with respect to column (d).
- (2) Obtain 4(f) by multiplying 3(f) by \$0.02.
- (3) Obtain 5(f) by multiplying 1(f) by 4(f).
- (4) Obtain 6(f) by subtracting from 2(f) the entry in 1(f).
- (5) Obtain 7(f) by multiplying 3(f) by \$0.04.
- (6) Obtain 8(f) by multiplying 6(f) by 7(f).

f. Column (g) - Commercial Vegetables

- (1) Obtain 5(g) by multiplying 1(g) by 4(g).
- (2) Obtain 6(g) by subtracting from 2(g) the larger of 1(e) and 3.0 acres.
- (3) Obtain 8(g) by multiplying 6(g) by 7(g).

g. Column (h) - General

- (1) Obtain 1(h) by subtracting from 1(i) the sum of the entries in 1(b), 1(c), 1(d), 1(e), 1(f), 1(g), and the entry for sugar beets in the heading of column (h).
- (2) Obtain 4(h) by multiplying 3(h) by \$1.10.
- (3) If the letters "N.A." have not been entered in 1(h) obtain 5(h) by multiplying 1(h) by 4(h). If the letters "N.A." have been entered in 1(h) make no entry in 5(h).
- (4) If the letters "N.A." have not been entered in 1(h) obtain 6(h) by subtracting from 2(i) the sum of the entries in 1(i), 6(b), 6(c), 6(d), 6(e), 6(f), and 6(g). If the letters "N.A." have been entered in 1(h) obtain 6(h) by subtracting from 2(i) the sum of the entries in 1(f), 6(b), 6(c), 6(d), 6(e), 6(f), 6(g), and 20.0 acres.

(5) Obtain 7(h) by multiplying 3(h) by \$8.00.

(6) Obtain 8(h) by multiplying 6(h) by 7(h).

2. Make computations with respect to Section II of NCR-325 as follows:

a. Column (b) - Acres or units

(1) Obtain 2(b) by subtracting from 1(b) the entry in Section I, item 1(i).

(2) Determine that the entry in 9(b) is equal to the sum of the entries on line 9, in column (a).

b. Column (c) - Amount

(1) Obtain 2(c) by multiplying 2(b) by \$0.50.

(2) Obtain 3(c) by multiplying 3(b) by the county rate of payment for noncrop open pasture.

(3) Obtain 4(c) by multiplying 4(b) by \$0.70.

(4) Obtain 5(c) by multiplying 5(b) by \$2.00.

(5) If the letters "N.A." have been entered in Section I, item 1(h), enter in 6(c) the result obtained by multiplying Section I, item 1(h) by Section I, item 4(h). If the letters "N.A." have not been entered in Section I, item 1(h), make no entry in 6(c).

(6) Obtain 7(c) by adding 2(c), 3(c), 4(c), 5(c), and 6(c).

(7) Obtain 9(c) by multiplying 9(b) by \$1.50.

(8) Enter in 10(c) the smaller of 7(c) and 9(c).

3. Make no computations with respect to Section III of NCR-325.

4. Make computations with respect to Section IV of NCR-325 as follows:

a. Column (b) - Net Payment.

(1) Obtain 1(b) by subtracting from Section I, 5(b) the entry in Section I, 8(b).

Section II
of NCR-325

Section III
of NCR-325

Section IV
of NCR-325

- (2) Obtain 2(b) by subtracting from Section I, 5(c) the entry in Section I, 8(c).
- (3) Obtain 3(b) by subtracting from Section I, 5(d) the entry in Section I, 8(d).
- (4) Obtain 4(b) by subtracting from Section I, 5(e) the entry in Section I, 8(e).
- (5) Obtain 5(b) by subtracting from Section I, 5(f) the entry in Section I, 8(f).
- (6) Obtain 6(b) by subtracting from Section I, 5(g) the entry in Section I, 8(g).
- (7) Obtain 7(b) by subtracting from Section I, 5(h) the entry in Section I, 8(h).
- (8) Enter in 9(b) the entry in Section II, 10(c).
- (9) Enter in 10(b) the sum of the entries in 1(b) to 9(b), inclusive.

b. Column (c) - Net Deduction.

- (1) Obtain 1(c) by subtracting from Section I, 8(b) the entry in Section I, 5(b).
- (2) Obtain 2(c) by subtracting from Section I, 8(c) the entry in Section I, 5(c).
- (3) Obtain 3(c) by subtracting from Section I, 8(d) the entry in Section I, 5(d).
- (4) Obtain 4(c) by subtracting from Section I, 8(e) the entry in Section I, 5(e).
- (5) Obtain 5(c) by subtracting from Section I, 8(f) the entry in Section I, 5(f).
- (6) Obtain 6(c) by subtracting from Section I, 8(g) the entry in Section I, 5(g).
- (7) Obtain 7(c) by subtracting from Section I, 8(h) the entry in Section I, 5(h).
- (8) Enter in 10(c) the sum of the entries in 1(c) to 7(c), inclusive.

c. Items 11(b) and 11(c).

- (1) Obtain 11(b) by subtracting from 10(b) the entry in 10(c).

(2) Obtain 11(c) by subtracting from 10(c) the entry in 10(b).

d. Payments and deductions to applicants

(1) Obtain 1(d) by multiplying 1(b) by 1(e).

(2) Obtain 1(f) by multiplying 1(c) by 1(e).

(3) Obtain 1(g) by multiplying 1(b) by 1(h).

(4) Obtain 1(i) by multiplying 1(c) by 1(h).

(5) Obtain 1(j) by multiplying 1(b) by 1(k).

(6) Obtain 1(l) by multiplying 1(c) by 1(k).

(7) Obtain the entries for lines 2 to 7, inclusive, in columns (d), (f), (g), (i), (j), and (l) in the same manner as that employed in obtaining the entries for line 1.

(8) Obtain 9(d), 9(g), and 9(j) by multiplying 9(b) by 9(e), 9(h), and 9(k), respectively.

(9) Obtain 11(d) by subtracting from 10(d) the entry in 10(f).

(10) Obtain 11(f) by subtracting from 10(f) the entry in 10(d).

(11) Obtain 11(g) by subtracting from 10(g) the entry in 10(i).

(12) Obtain 11(i) by subtracting from 10(i) the entry in 10(g).

(13) Obtain 11(j) by subtracting from 10(j) the entry in 10(l).

(14) Obtain 11(l) by subtracting from 10(l) the entry in 10(j).

(15) If the division of payments with respect to a farm is the same for all crops and soil-building practices, there will no percentage entries in columns (e), (h), and (k) except on line 11. In such cases it will not be necessary to obtain entries for lines 1 to 10, inclusive, in columns (d), (f), (g), (i), (j), and (l). For such

cases, obtain 11(d), 11(g), and 11(j) by multiplying 11(b) by 11(e), 11(h), and 11(k), respectively, and obtain 11(f), 11(i), and 11(l) by multiplying 11(c) by 11(e), 11(h), and 11(k), respectively.

(16) If not more than two persons have an interest in the farm.

- Obtain 12(d) by subtracting from 11(d) the entry in 11(i).
- Obtain 12(f) by subtracting from 11(f) the entry in 11(g).
- Obtain 12(g) by subtracting from 11(g) the entry in 11(f).
- Obtain 12(i) by subtracting from 11(i) the entry in 11(d).

(17) If more than two persons have an interest in the farm and entries appear in line 11 only in the payment columns, or in line 11 only in the deduction columns for all persons, transfer the entries for each person in line 11 to line 12.

(18) If more than two persons have an interest in the farm and entries appear in line 11 in both payment columns and deduction columns, proceed as follows:

- If an entry has been made in 11(b), divide 11(b) by the sum of 11(d), 11(g), and 11(j). The factor so obtained shall be carried to six decimal places and rounded to four decimal places and entered in the space provided in 12(a). Obtain the entries for 12(d), 12(g), and 12(j) by multiplying the entries in 11(d), 11(g), and 11(j) by this factor.
- If an entry has been made in 11(c) divide 11(c) by the sum of 11(f), 11(i), and 11(l). The factor so obtained shall be carried to six decimal places and rounded to four decimal places and entered in the space provided in 12(a). Obtain the entries for 12(f), 12(i), and 12(l) by multiplying 11(f), (11(i)), and 11(l) by this factor.

(19) Obtain the entries for 13(d), 13(g), and 13(j) from the following table of payment increases:

TABLE OF INCREASE IN SMALL PAYMENTS

1. Any payment amounting to 71 cents or less shall be increased to \$1.00.
2. Any payment amounting to 72 cents or more shall be increased in accordance with the following schedule.

| Amount of Payment Computed | Increase in Payment | Amount of Payment Computed | Increase in Payment |
|----------------------------|---------------------|----------------------------|---------------------|
| \$0.72 to \$0.73 | \$0.29 | \$27.00 to 27.99 | \$ 9.40 |
| .74 to .76 | .30 | 28.00 to 28.99 | 9.60 |
| .77 to .78 | .31 | 29.00 to 29.99 | 9.80 |
| .79 to .81 | .32 | 30.00 to 30.99 | 10.00 |
| .82 to .83 | .33 | 31.00 to 31.99 | 10.20 |
| .84 to .86 | .34 | 32.00 to 32.99 | 10.40 |
| .87 to .88 | .35 | 33.00 to 33.99 | 10.60 |
| .89 to .91 | .36 | 34.00 to 34.99 | 10.80 |
| .92 to .93 | .37 | 35.00 to 35.99 | 11.00 |
| .94 to .96 | .38 | 36.00 to 36.99 | 11.20 |
| .97 to .98 | .39 | 37.00 to 37.99 | 11.40 |
| .99 to 1.99 | .40 | 38.00 to 38.99 | 11.60 |
| 2.00 to 2.99 | .80 | 39.00 to 39.99 | 11.80 |
| 3.00 to 3.99 | 1.20 | 40.00 to 40.99 | 12.00 |
| 4.00 to 4.99 | 1.60 | 41.00 to 41.99 | 12.10 |
| 5.00 to 5.99 | 2.00 | 42.00 to 42.99 | 12.20 |
| 6.00 to 6.99 | 2.40 | 43.00 to 43.99 | 12.30 |
| 7.00 to 7.99 | 2.80 | 44.00 to 44.99 | 12.40 |
| 8.00 to 8.99 | 3.20 | 45.00 to 45.99 | 12.50 |
| 9.00 to 9.99 | 3.60 | 46.00 to 46.99 | 12.60 |
| 10.00 to 10.99 | 4.00 | 47.00 to 47.99 | 12.70 |
| 11.00 to 11.99 | 4.40 | 48.00 to 48.99 | 12.80 |
| 12.00 to 12.99 | 4.80 | 49.00 to 49.99 | 12.90 |
| 13.00 to 13.99 | 5.20 | 50.00 to 50.99 | 13.00 |
| 14.00 to 14.99 | 5.60 | 51.00 to 51.99 | 13.10 |
| 15.00 to 15.99 | 6.00 | 52.00 to 52.99 | 13.20 |
| 16.00 to 16.99 | 6.40 | 53.00 to 53.99 | 13.30 |
| 17.00 to 17.99 | 6.80 | 54.00 to 54.99 | 13.40 |
| 18.00 to 18.99 | 7.20 | 55.00 to 55.99 | 13.50 |
| 19.00 to 19.99 | 7.60 | 56.00 to 56.99 | 13.60 |
| 20.00 to 20.99 | 8.00 | 57.00 to 57.99 | 13.70 |
| 21.00 to 21.99 | 8.20 | 58.00 to 58.99 | 13.80 |
| 22.00 to 22.99 | 8.40 | 59.00 to 59.99 | 13.90 |
| 23.00 to 23.99 | 8.60 | 60.00 to 185.99 | 14.00 |
| 24.00 to 24.99 | 8.80 | 186.00 to 199.99 | 1/ |
| 25.00 to 25.99 | 9.00 | 200.00 and over | 2/ |
| 26.00 to 26.99 | 9.20 | | |

1/ Increase to \$200.00

2/ No Increase

(20) Enter in 14(d), 14(g), and 14(j) the sum of the entries in 12(d) and 13(d), 12(g) and 13(g) and 12(j) and 13(j), respectively.

5. Upon completion of all of the computations in connection with Forms NCR-325 in a lot, initial and enter the date in the spaces provided therefor in Section III of RF-10 and release Forms NCR-325 and RF-10 to a review clerk.

II. Instructions to Computing Clerks for Making Computations on Applications for Payment.

Computations
on NCR-326

1. Make computations with respect to Section IV of NCR-326 as follows:

No Assignment
and No Setoff

a. Obtain item 2(c) by multiplying item 1(c) by 100 percent minus the rate of deduction for county association expenses.

b. If no entries for assignments or set-offs have been made in items 3(b), 4(b), and 5(b), transfer the amount in item 2(c) to item 6(c).

c. If entries for assignments or set-offs have been made in items 3(b), 4(b), or 5(b), proceed as follows:

- (1) Enter on the first line in item 3(c) the smaller of the entries in item 2(c) and item 3(b).
- (2) Enter on the second line in item 3(c), the result obtained by subtracting from item 2(c) the entry on the first line in item 3(c).
- (3) If no entries have been made in item 4(b) or 5(b), transfer the amount in the second line in item 3(c) to item 6(c).
- (4) If entries have been made in item 4(b) or 5(b), obtain the entries for column (c) for lines 4 and 5 in the manner that the entries for line 3, column (c) are obtained. If line 4 is used and line 5 is not used, transfer the entry on the second line in 4(c) to 6(c). If line 5 is used, transfer the entry on the second line in 5(c) to 6(c).

2. Make computations with respect to Section V of NCR-327A as follows:

Computations
on NCR-327A

- a. Enter in item 1(b) the sum of the entries in column (b).
- b. Enter in item 1(c) the sum of the entries in column (c).
- c. Obtain item 2(b) by subtracting from item 1(b) the entry in item 1(c).
- d. Obtain item 3(b) by multiplying item 2(b) by 100 percent minus the rate of deduction for county association expenses.

No Assignment
and No Set-off

- e. If no entries for set-offs have been made in items 4(c), 5(c), or 6(c), and if no entries for assignments have been made in column (e), transfer the amount in item 3(b) to item 7(h).

Set-off and No
Assignment

- f. If entries for set-offs have been made in items 4(c), 5(c), or 6(c) and no entries for assignments have been made in column (e), proceed as follows:

- (1) If an entry has been made in item 4(c) and no entries have been made in items 5(c) and 6(c)
 - (a) Enter in item 4(b) the entry in item 3(b)
 - (b) Enter in item 4(h) the smaller of the entries in items 4(b) and 4(c).
 - (c) Enter in item 7(h) the result obtained by subtracting from item 4(b) the entry in item 4(c).
- (2) If entries have been made in item 4(c) and 5(c) and no entry has been made in item 6(c)
 - (a) Obtain the entries for item 4(b) and 4(h) as set forth in paragraph f(1).
 - (b) Enter in item 5(b) the result obtained by subtracting from the entry in item 4(b) the entry in item 4(c).
 - (c) Enter in item 5(h) the smaller of the entries in items 5(b) and 5(c).

(d) Enter in item 7(h) the amount obtained by subtracting from the entry in item 5(b) the entry in item 5(c).

(3) If entries have been made in items 4(c), 5(c) and 6(c)

- (a) Obtain the entries for items 4(b) and 4(h) as set forth in paragraph f(1).
- (b) Obtain the entries for items 5(b) and 5(h) as set forth in paragraph f(2).
- (c) Obtain the entry for item 6(b) by subtracting from the entry in item 5(b) the entry in item 5(c).
- (d) Enter in item 6(h) the smaller of the entries in items 6(b) and 6(c).
- (e) Enter in item 7(h) the amount obtained by subtracting from the entry in item 6(h) the entry in item 6(c).

g. If no entries for set-offs have been made in items 4(c), 5(c), and 6(c), and entries for assignments have been made in column (e), proceed as follows:

- (1) Obtain the entry for column (d) for each line on which the name of an assignee appears in column (g) by multiplying the entry in column (b) on such line by 100 percent minus the rate of deduction for county association expenses.
- (2) Enter in column (f) on each line the smaller of the entries in columns (d) and (e).
- (3) Enter in item 1(f) the sum of the entries in column (f).
- (4) If item 1(f) is equal to or less than item 3(b)

- (a) Transfer to column (h) the entries in column (f).
- (b) Enter in item 1(h) the sum of the entries in column (h).
- (c) Enter in item 7(h) the result obtained by subtracting from item 3(b) the entry in item 1(h).

Assignment and
No Set-off

(5) If item 1(f) is greater than item 3(b)

- (a) Divide item 3(b) by item 1(f) and enter the factor so obtained (carried to six decimal places and rounded to four decimal places) above the heading of column (f).
- (b) Obtain the entries for column (h) by multiplying the entries in column (f) by the factor entered above the heading of column (f).
- (c) Enter in item 1(h) the sum of the entries in column (h) and determine that, except for the rounding of fractions, such entry if equal to the entry in item 3(b).
- (d) Enter zero in item 7(h).

Assignment and
Set-off

h. If entries for set-offs have been made in item 4(c), 5(c), or 6(c) and entries for assignments have been made in column (e), proceed as follows:

- (1) Obtain the entries for items 4(b), 4(h), 5(b), 5(h), 6(b) and 6(h) in the manner set forth in paragraph f.
- (2) Enter in column (b) on the line immediately following the last set-off the result obtained by subtracting from the last entry in column (b) the last entry in column (c).
- (3) If the result of the subtraction as set forth in paragraph (2) is zero, enter zero in column (h) opposite the name of each assignee and enter zero in item 7(h).
- (4) If the result of the subtraction as set forth in paragraph (2) is greater than zero proceed as follows:
 - (a) Obtain the entry for column (d) for each line on which the name of an assignee appears in column (g) by multiplying the entry in column (b) on such line by 100 percent minus the rate of deduction for county association expenses.
 - (b) Enter in column (f) on each line the smaller of the entries in columns (d) and (e).
 - (c) Enter in item 1(f) the sum of the entries in column (f)

(d) If item 1(f) is equal to or less than the result of the subtraction as set forth in paragraph (2)

(a-1) Transfer to column (h) the entries in column (f)

(a-2) Enter in item 1(h) the sum of the entries in column (h)

(a-3) Enter in item 7(h) the result obtained by subtracting from the last entry in column (b) the entry in item 1(h).

(e) If item 1(f) is greater than the result of the subtraction as set forth in paragraph (2)

(a-1) Divide the last entry in column (b) by item 1(f) and enter the factor so obtained (carried to six decimal places and rounded to four decimal places) above the heading of column (f).

(a-2) Obtain the entries for column (h) by multiplying the entries in column (f) by the factor entered above the heading of column (f).

(a-3) Enter in item 1(h) the sum of the entries in column (h) and determine that, except for the rounding of fractions, such entry is equal to the last entry in column (b).

(a-4) Enter zero in item 7(h).

3. Upon completion of all of the computations in connection with Forms NCR-326 and NCR-327A in a lot, initial and enter the date in the spaces provided therefor in Section III of RF-10 and release Forms NCR-326, NCR-327A and RF-10 to a review clerk.

III. Instructions to Review Clerks.

In making corrections, draw a line through the incorrect entry and insert the correct entry in the nearest available space. If a large number of errors is found, refer the form or forms to the person in charge of the Computation Unit so that a new form may be prepared.

Data for
Determining
Rate of Deduc-
tion for Associa-
tion Expenses.

1. Upon receipt of a lot containing Forms NCR-325 verify the computations on all Forms NCR-325, following the instructions to computing clerks set forth in Sections I and II of this Part IV, except as follows:
 - a. When checking Section IV, columns (b) and (c) of NCR-325, obtain the total of all payment entries in Section I, line 5 and in Section II, item 10(c) and obtain the total of all deduction entries in Section I, line 8. Obtain the difference between the total for payment entries and the total for deduction entries.
 - (1) If the total of the payment entries is larger than the total of the deduction entries, the difference should agree with the entry in Section IV, item 11(b).
 - (2) If the total of the deduction entries is larger than the total of the payment entries, the difference should agree with the entry in Section IV, item 11(c).
2. If the rate of deduction for county association expense has not been determined, a slip of paper shall be prepared for each lot after the review of the computations for all Forms NCR-325 in the lot has been completed. Such slip of paper should be filed in the Computation Unit after the following information has been entered thereon:
 - a. The total number of Forms NCR-325 in the lot.
 - b. The total increased payments for the lot obtained by adding the entries in Section IV line 14 for all Forms NCR-325 in the lot.
 - c. The total adjusted deductions for the lot for multiple applicants obtained by adding the entries in Section IV, items 12(f), 12(i), and 12(l) for all multiple applicants whose names appear on Forms NCR-325 in the lot. A multiple applicant is one above whose name there is a serial number in the 7000 series.
 - d. The initials of the review clerk who prepared such slip of paper.
3. Upon completion of the review of Forms NCR-325 sign and enter the date in the spaces provided therefor in Section III of RF-10 and release the lot to the record clerk in the Computation Unit.

Review of Forms
NCR-326 and
NCR-327A

4. Upon receipt of a lot containing Forms NCR-326 and NCR-327A, verify the computations thereon following the instructions to computing clerks set forth in Section II of this Part IV. Prepare and attach RF-4 to each no payment case.
5. Upon completion of the review of Forms NCR-326 and NCR-327A, sign and enter the date in the spaces provided therefor in Section III of RF-10 and release the lot to the record clerk in the Computation Unit.

IV. Instructions to Record Clerks.

Transfer of
Payment Data
to NCR-326
and NCR-327

1. Upon receipt of a lot of Forms NCR-325 from the review clerk, obtain the Forms NCR-326 and NCR-327 which were prepared for such lot by the Entry Unit. Obtain from the person in charge of the Computation Unit the rate of deduction for county association expenses.
2. From each NCR-325 transfer the payment data to the Forms NCR-326 and NCR-327 as follows:
 - a. If there is a net payment computed for a farm as shown in Section IV, item 11(b) of NCR-325, enter in Section IV, item 1(c) of NCR-326 or in Section III, item 1, in the payment box, of NCR-327 the applicant's increased payment from Section IV, item 14(d), 14(g), or 14(j) of NCR-325.
 - b. If there is a net deduction computed for a farm as shown in Section IV, item 11(c) of NCR-325, enter zero in Section IV, item 1(c) of each NCR-326 and in Section III, item 1, in the payment box, of each NCR-327, and enter in Section III, item 1, in the deduction box, of each NCR-327 the deduction computed for each applicant as entered in Section IV, item 12(f), 12(i), or 12(l) of NCR-325.
3. Enter in the space provided therefor in Section IV, line 2 of NCR-326, the rate of deduction for county association expenses.
4. Check Forms NCR-327 against RF-8 as follows:

Check of NCR-327
against RF-8

- a. Check the farm number on each NCR-327 against RF-8 on file in the Computation Unit to determine whether an NCR-327 has been prepared for each farm in the county in which the person whose name appears on the NCR-327 has an interest. Enter a check mark (✓) on RF-8 to the right of the farm number which is shown on the NCR-327 for such person. If all other farm numbers opposite the name of such person on RF-8 have been

checked, enter in the upper right-hand corner of such NCR-327, to the left of the line for the farm number, the number in column (e) of RF-8 opposite the name of such person and encircle such entry.

- b. Separate all Forms NCR-327 which have a circled number in the upper right-hand corner from those Forms NCR-327 which do not have a circled number in the upper right-hand corner. File the Forms NCR-327 which do not have a circled number in serial number order by counties. List on the reverse side of RF-10 the serial numbers of the Forms NCR-327 which have a circled number.
- c. Remove from the file all Forms NCR-327 bearing a serial number listed on the reverse side of RF-10. Determine that the number of Forms NCR-327 for each serial number is equal to the circled number which appears in the upper right-hand corner of the last NCR-327 which was checked against RF-8. Check the name of the applicant on all Forms NCR-327 bearing the same serial number to determine that all of such forms are for the same person. If any Forms NCR-327 for a serial number are missing, determine whether the records pertaining to the corresponding Forms NCR-325 indicate that such missing Forms NCR-327 have been prepared. If the records indicate that such forms have not been prepared, delete the serial number from RF-10, remove the check marks opposite the farm numbers on RF-8 for the missing Forms NCR-327 and file the Forms NCR-327 for such serial number. If the records indicate that such forms have been prepared but such forms cannot be located, obtain the corresponding Forms NCR-325 and prepare Forms NCR-327 in the regular manner.
- d. Arrange Forms NCR-327 for each serial number in farm number order, and fasten all Forms NCR-327 bearing the same serial number together.

5. Preparation of NCR-327A

- a. Enter in the upper right-hand corner the State and county code and serial number.
- b. Enter in column (a) in consecutive order the farm numbers of all Forms NCR-327 bearing the same serial number.

- c. For each NCR-327, opposite its respective farm number in column (a)
 - (1) Enter in column (b) the entry in the payment box, Section III, item 1 of NCR-327.
 - (2) Enter in column (c) the entry in the deduction box, Section III, item 1 of NCR-327.
 - (3) Enter in column (e) the entry in the deduction box, Section III, item 2 of NCR-327.
 - (4) Enter in column (g) the name and address of the assignee as shown in Section III, item 2 of NCR-327.
- d. Enter the rate of deduction for county association expenses in the space provided therefor on line 3 of NCR-327A.
- c. If an RF-2 is attached to an NCR-327 attach such form to the NCR-327A bearing the same serial number.
 - (1) Determine the priority of the set-offs involved and print in items 4, 5, and 6, in the order of priority, the name of the Government agency. A separate entry should be made for each indebtedness.
 - (a) If the applicant is indebted to the United States Government, print the name of the agency to which he is indebted, i.e., "Indebted to A.A.A." If the indebtedness arose out of an advance for a crop insurance premium enter following the words "Indebted to A.A.A." the words "1939 (or 1940) Crop Insurance Premium Advance." If the indebtedness arose out of a grant of aid, enter following the words "Indebted to A.A.A." the words "Grants of Aid."
 - (2) Enter in column (c) opposite the name of the Government agency the amount of the indebtedness.

f. Print in the space provided in Section V, line 7 of NCR-327A, the name and address of the applicant. Obtain the name and address from RF-8. Determine that the name of the applicant as printed on NCR-327A is the same as that printed on Forms NCR-327 bearing the same serial number.

6. Upon completion of the entry work in connection with all Forms NCR-326, NCR-327, and NCR-327A in the lot, review the entry work thereon.
7. Sign and enter the date in the spaces provided therefor in Section III of RF-10 and release Forms NCR-326 and Forms NCR-327 for which Forms NCR-327A have been prepared, together with Forms NCR-327A, to a computing clerk.
8. After the computation and review work have been completed in connection with all Forms NCR-325, NCR-326, NCR-327, and NCR-327A for a transmittal, prepare RF-3 and release the forms to the Records Unit.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART V - PAYMENT SCHEDULE UNIT

The personnel of the Payment Schedule Unit shall consist of adding clerks, typists, and review clerks. Review clerks shall use black ink. Forms NCR-326 and NCR-327 shall be assigned to adding clerks by lots.

I. Instructions to Adding Clerks.

1. Upon receipt of a lot determine whether RF-13 is attached to any Forms NCR-326 or NCR-327A. If RF-13 is not attached to any Form NCR-326 or NCR-327A in the lot, proceed in accordance with the instructions in paragraph 4 of this procedure.
2. If RF-13 is attached to a Form NCR-326 or NCR-327A examine the RF-14 file to determine whether an RF-14 has been prepared for the applicant.
 - a. If RF-14 has not been prepared for the applicant, prepare RF-14 as follows:
 - (1) Enter in the upper right-hand corner, in the space provided therefor, the name of the applicant. The last name of the applicant shall be entered first, followed by the first name and the middle initial of the applicant.
 - (2) Enter in the upper right-hand corner, in the space provided therefor, the address of the applicant.
 - (3) Enter below the title of the form and preceding the words "Agricultural Conservation Program" the symbol "1939."
 - (4) Enter in column (a) the State and county code and serial number of the application for payment.
 - (5) Enter in column (b) the gross payment on the application. The gross payment is entered in Section IV, item 1(c) of NCR-326, and in Section V, item 2(b) of NCR-327A.

Preparation
of RF-14

\$10,000 Payment

(6) If the amount of the gross payment is \$10,000 or less, enter such payment in column (c) of RF-14. If the amount of the gross payment is more than \$10,000 enter \$10,000 in column (c) of RF-14 and enter \$10,000 in Section IV, item 1(c) if the application is an NCR-326, or in Section V, item 2(b) if the application is an NCR-327A. Form NCR-326 or NCR-327A shall be taken to the person in charge of the Computation Unit with a request that Section IV of NCR-326 or Section V of NCR-327A be recomputed on the basis of the new entry in item 1(c) or 2(b), respectively, thereof.

(7) File Forms RF-14 in the Payment Schedule Unit in alphabetical order for the entire State.

b. If RF-14 has been prepared for the applicant, proceed as follows:

(1) Enter in column (a) the State and county code and serial number of the application for payment.

(2) Enter in column (b) the gross payment on the application for payment.

(3) Add the amount of the gross payment on the application for payment and the cumulative amount in column (c) of RF-14. If the result is \$10,000 or less, enter the result in column (c) of RF-14. If the result is more than \$10,000, enter \$10,000 in column (c) of RF-14 and subtract from \$10,000 the total of the gross payments previously approved to the applicant and enter the result in Section IV, item 1(c) if the application is an NCR-326, or in Section V, item 2(b) if the application is an NCR-327A. Form NCR-326 or NCR-327A shall be taken to the person in charge of the Computation Unit with a request that Section IV of NCR-326 or Section V of NCR-327A be recomputed on the basis of the new entry in item 1(c) or 2(b), respectively, thereof.

(4) If column (c) of RF-14 prepared for the applicant indicates that a payment aggregating \$10,000 has already been approved for the applicant, prepare and attach RF-4 to the application indicating that the maximum payment under the 1939 Agricultural Conservation Program has already been approved for such applicant. Enter the serial number of such application in Section II of RF-10.

Cumulative Payments of \$10,000

Notice of
Reduction in
Gross Payment

c. Where all or part of the gross payment due under an application for payment can not be made because of the \$10,000 limitation, prepare a statement in triplicate for the signature of the certifying officer, setting forth the fact that the gross payment under 1939 ACP application for payment _____ was reduced to \$ _____ because of the \$10,000 limitation. Attach the original of such statement to the original of the application for payment, attach the first copy of such statement to the State office copy of the application for payment, and refer the second copy of such statement to the Clearance Unit in order that it may be forwarded to the county office.

Notice of
Credit for
Association
Expenses

d. Where all or part of the gross payment due under an application for payment cannot be made because of the \$10,000 limitation, multiply that part of the gross payment which cannot be made by the applicable rate for county association expenses. Prepare a memorandum for the signature of the person in charge of the Application for Payment Section to the State Accountant advising that such amount cannot be deducted from the 1939 ACP application for payment _____ on account of the \$10,000 limitation. Such memoranda to the State Accountant shall be numbered serially beginning with the number 1.

Correction of
RF-14

3. Upon receipt of a lot containing Forms NCR-326 or NCR-327A which were previously submitted to the General Accounting Preaudit Office, Determine if RF-13 is attached thereto. If RF-13 is attached, make such changes as are necessary on RF-14 previously prepared for the applicant.

Preparation
of Totals

4. Totals may be obtained on an adding machine or comptometer. If an adding machine is used, the adding machine tape shall be attached to the RF-10 covering the lot for which totals were obtained. If a comptometer is used, enter the totals on a slip of paper and attach such slip of paper to the RF-10. All totals shall be labeled.

Gross Payments

- a. Obtain the total of the gross amounts for the lot by adding the entries in Section IV, item 1(c), of all Forms NCR-326 and Section V, item 2(b) of all Forms NCR-327A.

Net Payments

- b. Obtain the total of the net payments for the lot by adding the payments to applicants and assignees. Payments to applicants will be found in Section IV, item 6(c) of NCR-326 and in Section V, item 7(h) of NCR-327A. Payments to assignees will be found in Section IV, item 3(c), 4(c), or 5(c) of NCR-326 opposite the name of the assignee and in Section V, item 1(h) of NCR-327A.

Grants of Aid

- c. Obtain the total of the deductions for Grants of Aid, if any, for the lot by adding the amounts in Section IV, items 3(c), 4(c), or 5(c) of NCR-326 opposite the words "Grant of Aid," and the amounts in Section V, items 4(h), 5(h), or 6(h) of NCR-327A opposite the words "Grant of Aid."

1940 Crop Insurance Premium Advances

- d. Obtain the total of the deductions for 1940 Crop Insurance Premium Advances, if any, for the lot by adding the amounts in Section IV, item 3(c), 4(c), or 5(c) of NCR-326 opposite the words "Indebted to AAA, 1940 Crop Insurance Premium Advance," and the amounts in Section V, item 4(h), 5(h), or 6(h) of NCR-327A opposite the words "Indebted to AAA, 1940 Crop Insurance Premium Advance."

Expenses

- e. Obtain the total deduction for county association expenses for the lot by subtracting from the gross payments for the lot the sum of the net payments for the lot, the deductions for Grants of Aid for the lot, and the deductions for 1940 Crop Insurance Premium Advances for the lot. Verify such amount by multiplying the gross payment for the lot by the applicable rate for county association expense deductions. If the amount obtained by the multiplication varies from the amount obtained by the subtraction by more than one-half cent (\$0.005) for each application in the lot, verify the computations on the applications.

5. If any corrections are made on an NCR-326 or NCR-327A, make the same corrections on the State office copy of such form. Prepare RF-4 indicating the correction made and forward RF-4 to the Clearance Unit.

6. When all totals have been verified, sign and enter the date in the spaces provided in Section III of RF-10 and release the lot to a typist.
7. Upon receipt of a set of Forms ACP-22, accompanied by Forms ACP-104 and ACP-105, obtain totals for the columns entitled "Gross Amount," "Deduction," and "Net Amount Due" on ACP-22. If amounts have been entered in the "Deduction" column for "1940 Crop Insurance Premium Advances" or "Grants of Aid," obtain separate totals for such column for "County Association Expense Deductions," "1940 Crop Insurance Premium Advances," and "Grants of Aid." Label all totals and attach to ACP-22.

II. Instructions to Typists

1. Upon receipt of a lot, prepare Forms ACP-104 in quintuplicate (original on ACP-104 and four copies on ACP-104a) for each lot.
 - a. Enter in the upper right-hand corner, preceding the words "Agricultural Conservation Payments" the symbol "1939."
 - b. Enter in the space immediately following the word "State" the name of the State shown on RF-10
 - c. Enter in the space immediately following the word "County" the name of the county shown on RF-10
 - d. Enter in the space immediately following the words "Association expense deduction," in the blank space provided therefor, the rate of county association expense deduction. This rate may be obtained from Section IV, item 2(a) of any NCR-326 or from Section V, item 3, of any NCR-327A in the lot.
 - e. Enter in the space immediately following the words "Administrative No." the State and county code and lot number shown on RF-10. For example if the State and county code shown on RF-10 is 44-003, and the sheet number of such RF-10 is 37, the administrative number to be entered will be 44-003-37.
 - f. Enter in the first space immediately following the words "Sheet No." the sheet number, beginning with number 1 for the first sheet of ACP-104 for a lot, and numbering all sheets for such lot consecutively.

ACP-104

Enter in the second space on each sheet for the lot immediately following the word "of" the number of sheets to be prepared for such lot. Such number may be obtained by dividing the number of cases in the lot by the number of cases which can be listed on one sheet of ACP-104

NCR-326

No Payment to Assignee and Payment to Applicant

Payment to Assignee and No Payment to Applicant

Payment to Assignee and Payment to Applicant

- g. Enter in column (a) the serial number shown on NCR-326 or NCR-327A. A serial number will be entered for each payee or group of payees who are to receive payment under the same application for payment, even though this may necessitate the repetition of a serial number.
- h. Entries in columns (b), (c), and (d) for Forms NCR-326 shall be made as follows:
 - (1) If no entry has been made with respect to an assignment in Section IV, item 3(c), 4(c), or 5(c) of NCR-326 and an entry has been made in Section IV, item 6(c) of NCR-326 -
 - (a) Enter in column (b) the name and address of the applicant as printed in Section IV, item 6(a) of NCR-326.
 - (b) Make no entry in column (c).
 - (c) Enter in column (d) the entry in Section IV, item 6(c) of NCR-326.
 - (2) If an entry has been made with respect to an assignment in Section IV, item 3(c), 4(c), or 5(c) of NCR-326 and no entry has been made in Section IV, item 6(c) of NCR-326 -
 - (a) Enter in column (b) the name and address of the assignee as printed in Section IV item 3(a), 4(a), or 5(a) of NCR-326.
 - (b) Enter in column (c) opposite the entry in column (b) the name of the applicant as printed in Section IV, item 6(a) of NCR-326.
 - (c) Enter in column (d) the entry in Section IV, column (c) of NCR-326, opposite the name of the assignee.
 - (3) If an entry has been made with respect to an assignment in Section IV, item 3(c), 4(c), or 5(c) and an entry has been made in item 6(c) of NCR-326 -

- (a) Enter in column (b) the name and address of the applicant as printed in Section IV, item 6(a) of NCR-326.
- (b) Make no entry opposite such name in column (c).
- (c) Enter in column (d) the entry in Section IV, item 6(c) of NCR-326.
- (d) Enter in column (b) below the previous entry in such column, the name and address of the assignee as printed in Section IV, item 3(a), 4(a), or 5(a), of NCR-326.
- (e) Enter in column (c) the name of the applicant as printed in Section IV, item 6(a) of NCR-326.
- (f) Enter in column (d) the entry in Section IV, column (c) of NCR-326, opposite the name of the assignee.

Deductions for
1940 Crop
Insurance Premium
Advances or
Grants of Aid
and No Payment
to Applicant or
Assignee

- (4) If no entry has been made with respect to an assignment in Section IV, item 3(c), 4(c), or 5(c) of NCR-326 and no entry has been made in item 6(c) but entries have been made showing deductions for 1940 Crop Insurance Premium Advances or Grants of Aid in Section IV, items 3(c), 4(c), or 5(c) -
 - (a) Enter in column (b) the name of the applicant as printed in Section IV, item 6(a) of NCR-326.
 - (b) Enter in column (c) the words "Entire payment deducted - 1940 CIP Adv." or the words "Entire payment deducted - Grant of Aid."
 - (c) Enter a zero in column (d).

NCR-327A

i. Entries in columns (b), (c), and (d) for Forms NCR-327A shall be made as follows:

No Payment to Assignee
and Payment to
Applicant

- (1) If no entry has been made in Section V, column (h) opposite the name of any assignee in column (g) of NCR-327A and an entry has been made in Section V, item 7(h) of NCR-327A -
 - (a) Enter in column (b) the name and address of the applicant as printed in Section V, item 7, of NCR-327A.

(b) Make no entry in column (c).

(c) Enter in column (d) the entry in Section V, item 7(h) of NCR-327A.

Payment to Assignee and No Payment to Applicant

(2) If an entry has been made in Section V, column (h) opposite the name of any assignee in column (g) and no entry has been made in Section V, item 7(h) of NCR-327A -

(a) Enter in column (b) the name and address of each assignee opposite whose name an amount appears in column (h), using a separate line for each name.

(b) Enter in column (c), for each name in column (b), the name of the applicant as printed in Section V, item 7 of NCR-327A.

(c) Enter in column (d), opposite the name of each assignee entered in column (b), the entry in Section V, column (h) of NCR-327A opposite such assignee's name in column (g).

Payment to Assignee and Payment to Applicant

(3) If an entry has been made in Section V, column (h) opposite the name of any assignee in column (g) and an entry has been made in Section V item 7(h) of NCR-327A -

(a) Enter in column (b) the name and address of the applicant as printed in Section V, item 7 of NCR-327A.

(b) Make no entry opposite such name in column (c).

(c) Enter in column (d) the entry in Section V, item 7(h) of NCR-327A.

(d) Enter in column (b) below the previous entry in such column, the name and address of each assignee shown in Section V, column (g) of NCR-327A opposite whose name an entry appears in column (h), using a separate line for each name.

(e) Enter in column (c), for each name in column (b), the name of the applicant as printed in Section V, item 7 of NCR-327A.

(f) Enter in column (d) opposite the name of each assignee entered in column (b), the entry in Section V, column (h) of NCR-327A opposite such assignee's name in column (g).

Deductions for
1940 Crop
Insurance Premium
Advances or Grants
of Aid and No Payment
to Applicant or
Assignee

(4) If no entry has been made in Section V, column (h) opposite the name of any assignee in column (g) of NCR-327A and no entry has been made in item 7(h) but entries have been made showing deductions for 1940 Crop Insurance Premium Advances or Grants of Aid in Section V, items 4(h), 5(h), or 6(h) -

(a) Enter in column (b) the name of the applicant as printed in Section V, item 7 of NCR-327A.

(b) Enter in column (c) the words "Entire payment deducted - 1940 CIP Adv." or the words "Entire payment deducted - Grant of Aid."

(c) Enter a zero in column (d).

j. Enter on the last line of the last sheet of ACP-104 for the lot, the total of the net payments for the lot. Obtain such total from the adding machine tape or slip of paper attached to the RF-10 for the lot.

2. After a set of Forms ACP-104 has been completed, prepare Form ACP-105 in triplicate (original on ACP-105 and two copies on ACP-105a) for such set.

a. Enter in the second space in the upper right-hand corner immediately following the words "Administrative No." the administrative number shown on ACP-104.

b. Enter in the space following the words "Prepared at" beneath the name of the office, the name of the city and State in which the form is being prepared. For example, if the form is being prepared in the Wisconsin State Office, enter the words "Madison, Wisconsin."

- c. Enter in the space to the right of the words "No. of Applications," the number of applications for payment in the lot covered by ACP-105.
- d. Enter in the central part of the form immediately below the words "THE UNITED STATES, Dr. To: Persons named on the attached Continuation Sheet (Payees)," the name of the first payee shown on the first sheet of the set of Forms ACP-104 for the lot. If more than one name has been listed on ACP-104, enter the phrase "et al," after the name entered on ACP-105.
- e. Enter in the spaces to the right of the first line of the certification, the numbers of the first and last pages of Forms ACP-104 in the set.
- f. Enter in the space following the words "gross amounts aggregating" and following the dollar sign (\$), the gross payment for all applications for payment in the lot covered by ACP-105. This amount will be the amount obtained from the adding machine tape or the slip of paper attached to RF-10 for the lot.
- g. Enter in the space following the words "Association expense at" in item (a) of the certification and on the line preceding the percentage sign (%), the rate of county association expense deduction. This rate may be obtained from Section IV, item 2 of any NCR-326 in the lot, or from Section V, item 3 of any NCR-327A in the lot.
- h. Enter in the space in item (a) of the certification immediately following the dollar sign (\$), the total amount of county association expense deductions for the lot. Such total may be obtained from the adding machine tape attached to RF-10 for the lot.
- i. Enter on the line entitled "Grants of Aid" in item (b) of the certification and immediately following the dollar sign (\$), the total amount of the Grants of Aid for the lot. Such total may be obtained from the adding machine tape attached to RF-10 for the lot.
- j. Enter on the line entitled "1940 Crop Insurance Premium Advances" in item (c) of the certification and immediately following the dollar sign (\$), the total amount of the 1940 Crop Insurance Premium Advances for the lot. Such total may be obtained from the adding machine tape attached to RF-10 for the lot.

- k. Enter in the space following the words "net payments aggregating" and after the dollar sign (\$), the amount of the net payments for the voucher. This amount will be the total amount shown in column (d) of the last sheet of ACP-104 for the lot.
- l. Enter in the space following the word "Title" the title of the certifying officer such as "Administrative Officer in Charge" or "Administrative Officer Acting in Charge."
- m. Enter in the space following the word "Date" the date of preparation of ACP-105.
3. When the Forms ACP-104 and ACP-105 have been completed for a lot, sign and enter the date in the spaces provided therefor in Section III of RF-10, and release the lot to a review clerk.
4. Upon receipt of Forms ACP-104 and ACP-105 from a review clerk, prepare ACP-22 in septuple (original and six copies) listing thereon as many lots as are available, provided the lots so included do not cover more than 300 payees. Do not include part of the same lot on two sets of Forms ACP-22.
 - a. Enter in the first space in the upper left-hand corner immediately above the words "Department or Establishment," the word "Agriculture."
 - b. Enter in the first space in the upper central part immediately above the words "Bureau or Office," the letters "A.A.A." and the name of the State office.
 - c. Enter in the second space in the upper left-hand corner immediately following the word "By," the name "G. F. Allen."
 - d. Enter in the second space in the upper central part immediately above the words "Title or rank," the words "Chief Disbursing Officer."
 - e. Enter in the second space in the upper right-hand corner immediately above the word "Station" the name of the city and State in which the regional disbursing office is located. The regional disbursing offices for the States in the North Central Region are located as follows:

| <u>City</u> | <u>States Served.</u> |
|------------------------|--|
| Chicago, Illinois | Iowa, Wisconsin, Illinois, Indiana, and Michigan. |
| Cleveland, Ohio | Ohio. |
| St. Louis, Missouri | Missouri. |
| Minneapolis, Minnesota | Minnesota and South Dakota. |
| Kansas City, Missouri | Nebraska |

- f. Enter in the third space in the upper left-hand corner immediately following the word "Period" the name of the month. The name of the month to be entered will be that of the month in which it is expected that the payments scheduled on the ACP-22 will be made.
- g. Enter in the third space in the upper right-hand corner immediately following the words "Symbol No.", the symbol number of the assistant disbursing officer. The symbol number of the assistant disbursing officer in the regional disbursing office may be obtained from the appropriate regional disbursing office.
- h. Enter in the fourth space in the upper left-hand corner immediately following the words "Bureau Schedule No." the bureau schedule number. Obtain this number from the person in charge of the Payment Schedule Unit, who shall keep a register of bureau schedule numbers. These numbers will be assigned to Forms ACP-22 consecutively and will be preceded by the number "39." The first schedule will be assigned the first available number in the series which was used for assigning schedule numbers to Forms 1064 prepared for county association expense vouchers for the 1939 fiscal year.
- i. Enter in the fourth space in the upper right-hand corner, immediately following the word "Date" the date of preparation of ACP-22.
- j. Enter in the fifth line immediately following the words "Appropriation or Fund" the symbol and title (abbreviated) of the appropriation shown on ACP-105.

- k. Enter in the column entitled "Bureau or Office Voucher No." the administrative number shown on each set of Forms ACP-105 covered by ACP-22.
- l. After entering the administrative number for a set of Forms ACP-105 in the column entitled "Bureau or Office Voucher No.," enter on the same line in the column entitled "Payee" the name of the payee as shown on such set of Forms ACP-105.
- m. Enter to the right of the name in the column headed "Payee" the number of payees for the lot. Obtain such figure by counting the number of entries, other than zero (0) in column (d) of ACP-104.
- n. Enter in the column entitled "Gross Amount" opposite the name in the column entitled "Payee" the gross amount entered on ACP-105.
- o. Enter in the column entitled "Deduction," opposite the name in the column entitled "Payee," the amount of the deductions for county association expenses entered on the ACP-105. Enter immediately below the amount of the deductions for county association expenses the amount of deductions for Grants of Aid and enter below such entry the amount of deductions for 1940 Crop Insurance Premium Advances. Obtain such entries from ACP-105. Enter an asterisk to the left of the entry in the "Deduction" column for 1940 Crop Insurance Premium Advances and enter two asterisks to the left of the entry for Grants of Aid. Enter in the last line of the column headed "Payee" the words "1940 CIP Adv." preceded by an asterisk, and the words "Grants of Aid" preceded by two asterisks.
- p. Enter in the column entitled "Net Amount Due" opposite the name in the column entitled "Payee" the amount of the net payments entered on the ACP-105.
- q. Enter in the space over the word "Title" at the bottom of ACP-22 the title of the certifying officer.

5. Release all lots covered by ACP-22, together with the sets of related Forms ACP-104 and ACP-105 to the adding clerk. The adding clerk will obtain totals of "Gross Amounts," "Deductions for County Association Expenses," "Deductions for 1940 Crop Insurance Premium Advances," "Deductions for Grants of Aid," and "Net Amount Due," and return all forms covered by ACP-22 to the typist.

6. When Form ACP-22 and related forms are returned by the adding clerk, make the following entries on ACP-22 -
 - a. Enter on the "Total" line for the "Cross Amount" column the total labeled "Gross Amount."
 - b. Enter on the "Total" line for the "Deduction" column the separate totals labeled "Deductions for County Association Expenses," "Deductions for 1940 Crop Insurance Premium Advances," and "Deductions for Grants of Aid." Enter an asterisk after the total for deductions for 1940 Crop Insurance Premium Advances and enter two asterisks after the total for the deductions for Grants of Aid.
 - c. Enter on the "Total" line for the "Net Amount Due" column the total labeled "Net Amount Due."
7. Enter above the name of the State in the upper left-hand corner of each sheet of ACP-104 in the lot the words "Bu. Sched. No." followed by the bureau schedule as shown on ACP-22.
8. Release the lots, together with Forms ACP-104, ACP-104a, ACP-105, ACP-105a, and ACP-22, to a review clerk.

III. Instructions to Review Clerks.

1. Review clerks shall work in pairs.
2. Verify the names of the State and county on Forms ACP-104 by checking such entries against the corresponding data on RF-10.
3. Determine that the administrative number on each set of Forms ACP-104 is correct by checking such administrative number against the State and county code and lot number on RF-10.
4. Verify the serial numbers on Forms ACP-104 by checking such serial numbers against the serial numbers on Forms NCR-326 or NCR-327A in the lot.
5. Verify the name and address of, and the payment to, each person whose name appears in column (b) of ACP-104 by checking such data against the corresponding data on NCR-326 or NCR-327A.
6. Check the last serial number on each sheet of ACP-104 against the first serial number on the next succeeding

sheet to make certain that the same item has not been duplicated. If an entry has been duplicated, draw a line through such entry on ACP-104.

7. Verify the total in column (d) on the last sheet of ACP-104 for the lot by checking such total against the total on the adding machine tape or slip or paper for "Net payments" attached to RF-10 for the lot.
8. Verify all entries on ACP-105.
9. If many errors have been made on a set of forms, return the forms to the typist and have a new set of forms prepared. Otherwise, make such corrections as are necessary. When a new set of forms has been prepared and reviewed in accordance with the instructions contained herein, the original set containing the errors should be destroyed.
10. After all forms have been reviewed and found to be correct, initial all Forms ACP-105 and ACP-105a in the lower left-hand corner. Sign and enter the date in the space provided therefor in Section III of RF-10 and release the lot or lots with Forms ACP-104 and ACP-105 to a typist.
11. Upon receipt of ACP-22 from the typist, check all entries on such form and correct any errors which have been made thereon. Initial all Forms ACP-22 in the lower left-hand corner. Release ACP-22 and all lots covered by such ACP-22 to the person designated to release schedules to the General Accounting Preaudit Office.

IV. Instructions for Release of Lots.

- I. When the review work in connection with all lots covered by one set of Forms ACP-22 has been completed, the original ACP-22 shall be referred to the State accountant to be stamped "Funds Available" and thereafter the original ACP-105 and the original ACP-22 shall be signed by a certifying officer. When the forms have been signed, detach the second copy of each sheet of ACP-104 in the set and the second copy of ACP-105 for each lot, and the second copy of ACP-22 and forward such copies to the State accountant. If the lot consists of cases which were previously suspended by the General Accounting Office, the lot number will be greater than 500 and the original and one copy of a preaudit difference statement should be attached to each case. Remove the copies of the preaudit difference statements and forward them to the State accountant with the copies of the Forms ACP-104, ACP-105, and ACP-22 for the lot.

2. Arrange the lots in the following order:
 - a. Form ACP-22 (original and five copies). Stamp the third copy of ACP-22 "Forward to Records and Accounts Section, A.A.A., Washington, D. C."
 - b. Form ACP-105 (original and one copy) for the lots covered by ACP-22.
 - c. A set of Forms ACP-104 (original and three copies) for each lot covered by ACP-22.
 - d. Forms NCR-326, NCR-327A, and the forms attached thereto, in each lot covered by ACP-22. If any Forms RF-13 are attached to Forms NCR-326 or NCR-327A, such Forms RF-13 should not be detached, but should accompany Forms NCR-326 and NCR-327A to the General Accounting Preaudit Office.
 - e. Fasten all forms in the lot except ACP-22 by means of an Aoco fastener or other comparable fastener.
3. Prepare RF-3 and release the Forms ACP-22, ACP-104, ACP-105, NCR-326 and NCR-327, and NCR-327A, together with the copy of RF-3, to the General Accounting Preaudit Office. Obtain the signature of a representative of the General Accounting Preaudit Office on the original RF-3 and send such original RF-3, together with Forms RF-10 to the record clerk in the Records Unit. Forward the suspended cases, if any, together with a copy of RF-3, to the Clearance Unit.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION.

PART VI - CLEARANCE UNIT

I. General

All clerks working in the Clearance Unit should become thoroughly familiar with all instructions contained in NCR-State-308 (I) and with all other instructions relating to the 1939 Agricultural Conservation Program in the States of Missouri and Wisconsin.

As a general rule suspended cases will be returned to the county office for correction, accompanied by a letter or Form RF-4 indicating the nature of the error. If it is thought desirable, suspended cases may be taken to the county office by a farmer fieldman or other representative of the State office or the county committee may be called to the State office in order that the necessary corrections may be made.

When suspended farm computation sheets are returned to the county office, the copies thereof, as well as the originals, must be returned. When suspended applications for payment are returned to the county office, only the originals thereof may be returned to the county. The State office copies of applications for payment must be retained in the State office.

All suspended cases which are returned to the county office whether by mail or by a representative of the State office will be listed on RF-10 and resubmitted by the county office in the regular manner. All suspended cases for which the suspension was unwarranted or for which the reason for suspension was removed in the State office will be forwarded to the Records Unit for the preparation of RF-10.

II. Corrections on Forms in State Office

When corrections are made in the State office on transmittal sheets, farm computation sheets, or applications for payment, pencil copies of forms RF-4 or RF-5 indicating the corrections made will be prepared and transmitted to the Clearance Unit. Upon receipt of such forms a typed copy shall be prepared and transmitted to the county office. The pencil copies of such forms shall be filed in the general county file.

III. Suspensions Made by APS Because of Incorrect or Missing Data.

Farm computation sheets and applications for payment which are suspended in the Application for Payment Section shall be cleared in the manner found to be the most expeditious. As a general rule suspended cases shall be returned to the county office accompanied by letters or typed copies of Forms RF-4 explaining the error and the manner in which the error should be corrected. A copy of the letter or the pencil copy of RF-4, as the case may be, shall be filed in the general county file.

If suspended cases are taken to the county by a farmer fieldman or other representative of the State office, the Forms RF-4 attached thereto should be examined to determine that the reason for suspension is adequately set forth.

If in the examination of a suspension it is found that the suspension was unwarranted or if the reason for suspension is removed without returning the case to the county office, write the words "Suspension Unwarranted" or "Suspension Removed" on the RF-4 attached to the case, obtain the initials of the person in charge of the Application for Payment Section or some other authorized person on the RF-4, and transmit the case to the Records Unit for the preparation of RF-10.

IV. Suspension Because of \$10,000 Limitation.

Cases
Suspended
in Exam-
nation Unit

Notice from
Comptroller
of A.A.A.

1. When a case is received from the Examination Unit which was suspended because the applicant is other than an individual, partnership, or estate and has an interest in farms or ranches in other States, prepare Form ACP-107 in triplicate. Forward the original and one copy of this form to the Comptroller of the Agricultural Adjustment Administration, Old Post Office Building, Washington, D. C. The other copy of this form, together with the application for payment, shall be filed in a file marked "Correspondence with Comptroller, \$10,000 Payments."
 - a. Upon return of Form ACP-107 from the Comptroller of the A.A.A., enter on the copy thereof the information shown on the original and file such copy with the original of the application for payment and RF-13 shall be removed and destroyed.

Entire Pay-
ment Approved

(1) If the entire amount of the gross payment as computed on the application for payment may be approved, write the words "Suspension Removed" on RF-4 and release the application for payment to the Records Unit for the preparation of RF-10.

Partial Pay-
ment Approved

(2) If only a part of the gross payment computed on the application for payment may be approved, prepare a statement in triplicate for the signature of the certifying officer setting forth the fact that the gross payment under 1939 ACP application for payment _____ was reduced to \$ _____ because of the \$10,000 limitation. Attach the original of such statement to the original of the application for payment, attach one copy of such statement to the State office copy of the application for payment, and forward the other copy of such statement to the county office together with a letter requesting that office to make the necessary corrections on the county office copy of the application for payment and advise the applicant of the reduction in payment. Recompute the application for payment on the basis of the reduced gross payment. Write the words "Suspension Removed" on RF-4 and release the application for payment to the Records Unit for the preparation of RF-10.

No Payment
Approved

(3) If no part of the gross payment computed on the application for payment may be approved, prepare a statement for the signature of the certifying officer setting forth such fact. Attach the original and one copy of such statement to the original and the State office copy of the application for payment and file the original and copy of the application for payment in the Clearance Unit. Forward the other copy of the statement to the county office together with a letter requesting that office to advise the applicant that no payment will be made under the application for payment.

(4) In those cases where only a part or none of the gross payment computed on the application for payment can be approved, prepare a memorandum for the signature of the person in charge of the Application for Payment Section to the State Accountant advising him of the State and county code and serial number of the application for payment and the amount of county association expenses which cannot be deducted on account of the \$10,000 limitation.

Notice to
Accountant
When Payment
Is Reduced

Such memoranda to the State accountant shall be numbered in the same series as that used in numbering similar memoranda prepared in the Payment Schedule Unit.

b. When an application for payment to which Form ACP-107 is attached is suspended by the General Accounting Preaudit Office because of an error in computation proceed as follows:

(1) If, as a result of the correction of the error, the applicant will be entitled to a smaller payment resubmit the application for payment to the General Accounting Preaudit Office in the regular manner and prepare a memorandum to the Comptroller of the Agricultural Adjustment Administration advising him of the State and county code and serial number of the application for payment, the name and address of the applicant, and the corrected amount of the gross payment computed for the applicant.

(2) If, as a result of the correction of the error, the applicant will be entitled to a larger payment, prepare a new Form ACP-107. The word "CORRECTED" shall be entered at the top of the new Form ACP-107. Thereafter, Form ACP-107 and the application for payment shall be handled in accordance with the instructions contained in paragraph 1 of this Section IV.

2. When an application for payment is suspended by the Payment Schedule Unit because the maximum payment of \$10,000 has already been approved, file such application, together with the copy thereof, in the Clearance Unit. Forward a copy of the statement attached to the application for payment to the county office, together with a letter requesting that office to advise the applicant that no payment will be made under the application for payment.

3. When a copy of a statement setting forth the fact that the gross payment under an application for payment was reduced because of the \$10,000 limitation is received from the Payment Schedule Unit, forward such statement to the county office, together with a letter requesting that office to make the necessary correction on the county office copy of the application for payment and advise the applicant of the reduction in payment.

Cases Sus-
pended in
the Payment
Schedule Unit

Payment Re-
duced in the
Payment
Schedule Unit

V. General Accounting Preaudit Office Suspensions

Suspended Farm Computation Sheets

1. Farm Computation sheets which are suspended by the General Accounting Preaudit Office shall be corrected and returned to the General Accounting Preaudit Office. In all cases the State office copy shall be corrected to agree with the corrected original and the county office shall be notified of such correction.
2. Applications for payment which are suspended by the General Accounting Preaudit Office shall be corrected and returned to the General Accounting Preaudit Office, together with a reply to the preaudit difference statement, over the signature of a certifying officer. Wherever practicable, the reply to a preaudit difference statement shall be made on such preaudit difference statement. All corrections on applications for payment except corrections of items which are the results of computations must be initiated by the member of the county committee who certified the application. The suspended applications for payment and all forms returned therewith must be resubmitted to the General Accounting Preaudit Office even though a new application for payment is prepared.

Suspended Applications for Payment

VI. County Office Requests for Corrections

1. If a memorandum requesting the correction of an NCR-325 is received from the county office, forward such memorandum to the person in charge of the Application for Payment Section, or some person designated by him, who shall initial the memorandum if the proposed correction is acceptable. If there is any doubt as to the acceptability of the proposed correction, the county committee shall be requested to furnish a complete statement of the facts in the case. If it is deemed necessary the case should be investigated by a representative of the State committee. If the correction is acceptable, proceed as follows:
 - a. If the NCR-325 has not been released to the General Accounting Preaudit Office, make the necessary corrections on the original and State office copy thereof and handle the corrected NCR-325 in the regular manner.
 - b. If the NCR-325 has been released to the General Accounting Preaudit Office but no application for payment prepared from the NCR-325 has been released to the General Accounting Preaudit Office, prepare a memorandum requesting that office to return the NCR-325. Upon receipt of the NCR-325 make the necessary corrections on the original and State office copy thereof and resubmit the original of

NCR-325 Not Released to GAPO

NCR-325 Released to GAPO; Application for Payment Not Released to GAPO

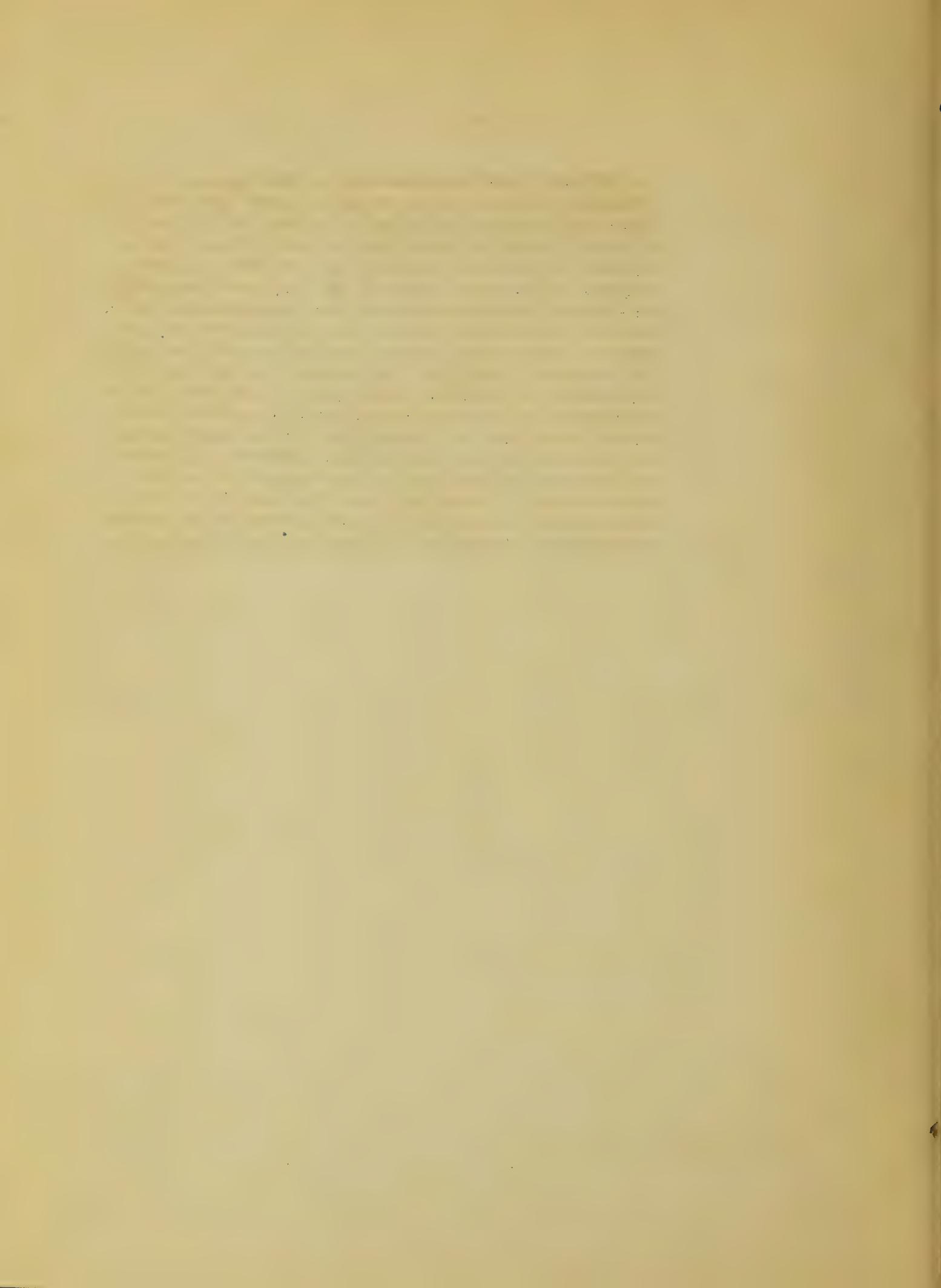
NCR-325 to the General Accounting Preaudit Office. The corrected NCR-325 shall be resubmitted to the General Accounting Preaudit Office prior to or at the same time that the first application prepared on the basis of the corrected NCR-325 is submitted to that office. No statement signed by a member of the county committee or a certifying officer explaining or recommending the corrections need accompany the corrected NCR-325 or the application prepared therefrom. However, all corrections on the application for payment other than corrections in items which are the results of computations must be initialed by the member of the county committee who certified the application for payment.

NCR-325 and Application For Payment Released to GAPO. Application for Payment Not Released to D.O.

- c. If an application for payment prepared from the NCR-325 has been released to the General Accounting Preaudit Office and such application for payment has not been forwarded to the Disbursing Office, prepare a memorandum requesting the suspension of the application for payment and the return of the NCR-325. Upon receipt of such forms make the necessary corrections on the originals and the State office copies thereof and resubmit the originals to the General Accounting Preaudit Office. The corrected NCR-325 shall be resubmitted to the General Accounting Preaudit Office prior to or at the same time that the first application for payment prepared on the basis of the corrected NCR-325 is submitted to that office. No statement signed by the county committee explaining and recommending the corrections need accompany the corrected NCR-325 or the applications prepared therefrom. However, all corrections on the applications for payment other than corrections in items which are the results of computations must be initialed by the member of the county committee who certified the application for payment. The reply to the Preaudit difference statement shall fully explain the corrections which have been made.
- d. If an application for payment prepared from the NCR-325 has been released to the General Accounting Preaudit Office and released by that office to the Disbursing Office, a new NCR-325 shall be prepared and submitted to the General Accounting Preaudit Office. Such NCR-325 shall be accompanied by a statement signed by a member of the county committee explaining and recommending the corrections, if the corrections are other than corrections in items which are the results of computations, and by a memorandum of explanation signed by a certifying officer. This

NCR-325 and Application for Payment Released to GAPO. Application for Payment Released to D.O.

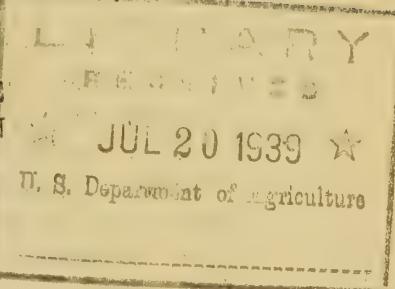
new NCR-325 shall be submitted to the General Accounting Preaudit Office prior to or at the same time that the first application for payment prepared on the basis of such NCR-325 is submitted to that office. The adjustment application for payment for the applicant who was paid on the basis of the incorrect data shall be handled in accordance with the instructions for handling adjustment cases. The application for payment for each person who was not paid on the basis of the incorrect data shall be prepared on the basis of the corrected NCR-325. Such applications need not be accompanied by a statement signed by a member of the county committee or a certifying officer explaining or recommending the corrections. However, all corrections on the application for payment other than corrections in items which are the results of computations must be initialed by the member of the county committee who certified the application for payment.



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NNT
NCR-State-308 (II)

Issued June 27, 1939.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION



GENERAL

The instructions contained herein shall be followed in Application for Payment Sections in the State offices of Illinois, Indiana, Iowa, Michigan, Minnesota, Nebraska, Ohio, and South Dakota, in handling Farm Computation Sheets, Applications for Payment, and related forms.

The county office will prepare and compute farm computation sheets and transmit the original and one copy to the State office. The State office will check the allotments and yields on the farm computation sheets and verify all computations. Wherever possible, errors made by the county office will be corrected in the State office and the county office will be advised of such corrections. Farm computation sheets which cannot be corrected by the State Office will be returned to the county office for correction.

When a representative sample of farm computation sheets from a county has been approved in the State office, the rate of deduction for county association expenses will be determined. The State office will advise the county office of such rate of deduction and advise the county office to prepare applications for payment for such farm computation sheets. When farm computation sheets included in a subsequent transmittal are approved in the State office, a copy of RF-10 will be returned to the county office in order that the county office may prepare applications for payment for the farm computation sheets listed on RF-10 which were not suspended.

The county office will prepare and compute applications for payment and forward the original and one copy thereof to the State office after the applications have been signed by the applicant and certified by a member of the county committee. The State office will check such applications against the State office copy of farm computation sheets and against the Register of Indebtedness and will verify computations thereon. Wherever possible, errors made by the county office will be corrected by the State office and the county office will be advised of such corrections. Applications for payment which cannot be corrected by the State office will be returned to the county office for correction.

In order to facilitate the handling of the work in connection with farm computation sheets and applications for payment, and related forms, the State committee should assist the county committee in selecting one person in the county office to be in charge of such work. Such person shall be responsible to both the county committee and the State committee for the proper handling of the application for payment work in connection with the 1939 Agricultural Conservation Program.

Members of the State committee and all persons working in the Application for Payment Section in the State office should become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the 1939 Agricultural Conservation Program in the North Central Region. Deviation from these instructions will not be permitted. Any questions relative to the procedure to be followed should be referred to the person in charge of the unit where the question arises and, if such person is unable to answer the question satisfactorily, he shall refer the case to the person in charge of the Application for Payment Section. If the question is not covered by the instructions contained herein, such question shall be referred to the Director of the North Central Division.

Farm computation sheets and applications for payment shall be handled in every unit in order of their receipt.

No changes or corrections shall be made on any form used in connection with the 1939 Agricultural Conservation Program unless such changes or corrections are specifically authorized by these instructions. When making any changes or corrections authorized by these instructions, draw a line through the incorrect entry in such a manner that the entry will remain legible and insert the correct entry in the nearest available space.

As used herein, the following terms shall have the following meanings:

1. TRANSMITTAL means all farm computation sheets or applications for payment which are transmitted from the county office to the State office.
2. LOT means all farm computation sheets or applications for payment, the farm numbers of which are listed on one sheet of RF-10.

3. LOT NUMBER means the number assigned to a lot. Such number shall be the same as the sheet number of RF-10.
4. FARM NUMBER means the minor civil division code and the farm number assigned to a farm.
5. PARTY IN INTEREST means a person who is entitled to a share of the soil-depleting crops, other than sugar beets, or the proceeds therefrom at the time of harvest, a person who contributed to the carrying out of soil-building practices, or a person who contributed to the acreage of restoration land on the farm.
6. SUSPENDED CASE means any farm computation sheet or application for payment returned to the county office from the State office for correction or in connection with which additional data, certifications, or corrected forms have been requested by the State office.
7. NO PAYMENT APPLICATION means any application for payment with respect to which the total amount of payment computed for an applicant is zero. The total amount of payment computed for an applicant means the net payment computed for such applicant and entered in Section IV, item 2(c) of NCR-326, and in Section V, item 3(b) of NCR-327A.

The numbers and titles of the forms to be used are as follows:

1. NCR-309 - Listing Sheet.
2. NCR-325 - Farm Computation Sheet.
3. NCR-326 - Application for Payment for One Farm.
4. NCR-327 - Application for Payment for More Than One Farm.
5. NCR-327A - Application for Payment for More Than One Farm.
6. RF-1 - Progress Record.
7. RF-2 - Report of Indebtedness.
8. RF-3 - Release of Lots and Suspended Cases.

9. RF-4 - Suspension Sheet.
10. RF-5 - Transmittal Correction Sheet.
11. RF-6 - Replacement Form.
12. RF-7 - List of Persons Eligible to Execute an Application for Payment with Respect to Only One Farm.
13. RF-8 - List of Persons Eligible to Execute an Application for Payment with Respect to More Than One Farm.
14. RF-10 - Transmittal Sheets for Forms _____. (To State office)
15. RF-11 - Notice of Adjustment Payment.
16. RF-12 - Record of Indebtedness.
17. RF-13 - Statement Concerning Other Farms.
18. RF-14 - Record of Payments.
19. RF-15 - Location of Farm Computation Sheets.
20. ACP-22 - Schedule of Disbursements.
21. ACP-104 - Public Voucher _____ Agricultural Conservation Payments (Continuation Sheet).
22. ACP-105 - Public Voucher 1939 Agricultural Conservation Payments.

Issued June 27, 1939.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING FARM
COMPUTATION SHEETS, APPLICATIONS FOR
PAYMENT, AND RELATED FORMS UNDER THE
1939 AGRICULTURAL CONSERVATION PROGRAM
IN THE STATES OF ILLINOIS, INDIANA,
IOWA, MICHIGAN, MINNESOTA, NEBRASKA,
OHIO, AND SOUTH DAKOTA.

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| Part V..... | Clearance |

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART I - RECORDS UNIT

The personnel of the Records Unit shall consist of receiving clerks, record clerks, and file clerks.

I. Instructions to Receiving Clerks

1. When Forms NCR-325, NCR-326, NCR-327, NCR-327A, RF-2, RF-7, RF-8, and related forms and papers are received, stamp on the back of each sheet of such forms the date of receipt.
 - a. Enter in the space provided therefor in the upper right-hand corner of RF-10 the date of receipt of such form.
 - b. When Forms RF-7 and RF-8 have been stamped, release such forms to the record clerk.
2. When Forms NCR-325 accompanied by RF-10 are received, two clerks working together shall check the farm numbers of Forms NCR-325 against the farm numbers listed on RF-10. Enter a check mark () to the right of each farm number on RF-10 for which there is included in the transmittal an NCR-325 with the same farm number.
 - a. If an NCR-325 is received and the farm number thereof is not listed on RF-10, enter such farm number in Section I of the sheet of RF-10 listing farm numbers for the same minor civil division, correct the total on the last line of Section I, of such sheet, and initial such correction. When such correction is made on RF-10, prepare RF-5.
 - b. If an NCR-325 is missing for a farm number which is listed on RF-10, draw a line through such farm number; correct the total on the last line of Section I of RF-10, and initial such correction. When such correction is made on RF-10, prepare RF-5.
 - c. If the State and county code has not been entered on an NCR-325, make such entry. If a farm number has not been entered on an NCR-325, or it is determined that a farm number is in error, enter the correct farm number if such farm number can be ascertained from NCR-309. If the correct farm number cannot be ascertained prepare and attach RF-4 to NCR-325.
3. After all Forms NCR-325 in a transmittal have been checked against RF-10, obtain Forms RF-7 and RF-8 for the appropriate county from the record clerk. Two clerks, working together, shall check Forms NCR-325 to determine that the serial numbers, the names of

Stamping
Forms

Checking
Forms NCR-325
Against RF-10

Form NCR-325
Not Listed on
RF-10

Form NCR-325
Missing from
Transmittal

Corrections on
Form NCR-325

Checking
Forms NCR-325
Against RF-7
and RF-8

the parties in interest, and the minor civil division code and farm numbers entered thereon agree with the serial numbers, the names of the parties in interest and the minor civil division code and farm numbers on RF-7 and RF-8. The serial number for a party in interest should appear in Section IV of NCR-325, above the name of such person and in column (a) of RF-7 or RF-8 preceding the name of such party.

Serial
Numbers
Do Not
Agree

a. If the serial number for a party in interest on NCR-325 does not agree with the serial number entered on RF-7 or RF-8, or if a serial number has not been entered on NCR-325 and the farm number on NCR-325 agrees with the farm number in column (c) of RF-7 or with one of the farm numbers in columns (f) to (i), inclusive, of RF-8 opposite the name of such party in interest, enter on NCR-325 opposite the name of such party in interest the serial number on RF-7 or RF-8. When such correction is made, prepare RF-4, indicating thereon the correction in serial number. Do not attach such RF-4 to the NCR-325 which has been corrected. Forward such RF-4 to the Clearance Unit upon completion of the checking work for the transmittal.

Serial
Number
Missing
on NCR-325

b. If a serial number has not been entered on NCR-325 for any person or if an "X" has been entered above such person's name in Section IV of NCR-325, determine whether such person's name appears on RF-7 or RF-8. If such person's name does appear on RF-7 or RF-8 and the farm number on NCR-325 agrees with the farm number in column (c) of RF-7 or with one of the farm numbers in columns (f) to (i), inclusive, of RF-8, opposite the name of such person, enter on NCR-325 the serial number assigned to such person. Indicate on RF-4 that such correction has been made, and send such RF-4 to the Clearance Unit upon completion of the checking work for the transmittal.

c. If neither a serial number nor an "X" has been entered on NCR-325 for any person, and such person's name does not appear on RF-7 or RF-8, prepare RF-4, indicating thereon the fact that no serial number has been entered for such person and that such person's name does not appear on RF-7 or RF-8. Attach such RF-4 to the NCR-325 but do not remove such NCR-325 from its place in the transmittal.

d. If, for any serial number, the name on NCR-325 does not agree with the name on RF-7 or RF-8 and the farm number on NCR-325 agrees with the farm number on RF-7 or with one of the farm numbers on RF-8, determine whether RF-7 or RF-8 has been corrected by the record clerk. If a name on RF-7 or RF-8 has been corrected by the record clerk, such record clerk will have initialed the correction. In such case, correct the name on NCR-325 to agree with the name on RF-7 or RF-8. Prepare RF-4, indicating the nature of the correction which has

Name on
NCR-325 and
on RF-7 or RF-8
do not Agree

Discrepancies
in Name Which
May Be Changed

been made. Forward such RF-4 to the Clearance Unit upon completion of the checking work in connection with the transmittal. If there is no evidence that the record clerk has corrected the name on RF-7 or RF-8, prepare RF-4 indicating therein the discrepancy in name. Attach such RF-4 to the NCR-325, but do not remove such NCR-325 from its place in the transmittal.

e. If, in any case there is a slight discrepancy between the name of a person on NCR-325 and the name of such person as shown on RF-7 or RF-8, and it is obvious that the name on NCR-325 and the name on RF-7 or RF-8 refer to one and the same person, correct the name on the NCR-325 to agree with the name on RF-7 or RF-8. The following are examples of some of the differences between names on NCR-325 and RF-7 or RF-8 which may be corrected:

| <u>NCR-325</u> | <u>RF-7 or RF-8</u> |
|---|---|
| 1. Geo. Smith | George Smith |
| 2. George Smith | Geo. Smith |
| 3. John E. Jones | John Ezra Jones |
| 4. John Ezra Jones | John E. Jones |
| 5. Wm. C. Brown | Wm. Clarence Brown |
| 6. Wm. Clarence Brown | Wm. C. Brown |
| 7. Sam Bellman | Sam Belman |
| 8. Sam Belman | Sam Bellman |
| 9. Mrs. Sara Smith | Sarah Smith |
| 10. Jones and Smith by John Smith, a partner | Jones and Smith a partnership |
| 11. R. Roe Estate by John Doe, Adm. | John Doe, Adm. of the Est. of R. Roe, Dec. |

When such correction is made, prepare RF-4 indicating thereon the correction in name. Do not attach RF-4 to the form which has been corrected. Forward such RF-4 to the Clearance Unit upon completion of the checking work for the transmittal.

f. If the name of a person on NCR-325 does not agree with the name of such person on RF-7 or RF-8, and the discrepancy is such that it cannot be corrected in accordance with

Names Which
Cannot Be
Corrected

the foregoing instructions, prepare RF-4, indicating thereon the discrepancy in name. Attach such RF-4 to the NCR-325, but do not remove such NCR-325 from its place in the transmittal.

- g. When it is determined that the names of the parties in interest and the farm number on an NCR-325 and the serial number on NCR-325 agree or have been corrected to agree with the names of the parties in interest, the farm number and the serial number on RF-7 or RF-8, enter a check mark (✓) to the right of the farm number on RF-7 or to the right of the appropriate farm number on RF-8, opposite the name of such person.
- h. If an "S" appears to the right of a serial number on RF-7 or RF-8, prepare and attach RF-4 to the appropriate NCR-325.

4. After Forms NCR-325 have been checked against RF-7 and RF-8, such Forms NCR-325 shall be separated into lots. Each lot shall include the Forms NCR-325, the farm numbers of which are listed on one sheet of RF-10. Both receiving clerks shall then sign and enter the date in the spaces provided therefor in Section III of each sheet of RF-10 and release the transmittal to the record clerk.

5. When Forms NCR-326, NCR-327, and NCR-327A accompanied by Forms RF-10 are received, two clerks, working together, shall check the serial numbers on Forms NCR-326 and NCR-327A against the serial numbers listed on RF-10. Enter a check mark (✓) to the right of each serial number on RF-10 for which there is included in the transmittal an NCR-326 or an NCR-327A with a corresponding serial number.

Serial Number
Not Listed on
RF-10

- a. If an NCR-326 or an NCR-327A is received and the serial number of such NCR-326 or NCR-327A is not listed on RF-10 enter such serial number in Section I of RF-10. Make such entry on the appropriate sheet of RF-10 so that all serial numbers will be in order. Correct the total in the last line of Section I of such sheet. Initial all such corrections. When such corrections are made on RF-10, prepare RF-5.
- b. If an NCR-326 or an NCR-327A is missing for a serial number which is listed on RF-10, draw a line through such serial number. Correct the total in the last line in Section I of RF-10. Initial all such corrections. When such corrections are made on RF-10, prepare RF-5.
- c. If the State and county code has not been entered on an NCR-326 or an NCR-327A, make such entry. If a serial

Application
Not in
Transmittal
but Serial
Number Listed
on RF-10.

Missing Data
Which May Be
Supplied in
State Office

number has not been entered on an NCR-326 or NCR-327A, determine from RF-7 or RF-8 the correct serial number for such NCR-326 or NCR-327A and enter such serial number in the space provided therefor.

- d. After all corrections made on RF-10 for a transmittal have been entered on RF-5, transmit RF-5 to the Clearance Unit.
6. Check the serial numbers of each Form NCR-326 and NCR-327A in the lot against RF-7 or RF-8.
 - a. Determine that for each NCR-327A there is included an NCR-327 for each farm number listed on RF-8 opposite the serial number on NCR-327A.
 - b. For each NCR-326 or NCR-327A for which the serial number on RF-7 or RF-8 has been circled, determine that entries have been made for set-offs in Section IV of NCR-326 or in Section V of NCR-327A, or that a properly executed copy of RF-2 is attached to such form. If entries have not been made for set-offs and RF-2 is not attached, prepare and attach RF-4 to the case. Do not remove the application from its place in the transmittal.
 - c. For each NCR-326 and NCR-327A for which there is an entry in columns (d) or (e) of RF-7, or in columns (c) or (d) of RF-8, indicating that the applicant has an interest in farms in other counties in the State or in other States, prepare and attach RF-13 as follows:
 - (1) Enter in the spaces provided therefor, the State and county code and serial number of the application.
 - (2) Indicate by check mark in the appropriate blocks whether the applicant has an interest in farms in other counties or in other States or both.
7. After Forms NCR-326 and NCR-327A have been checked against RF-10, RF-7 and RF-8, such forms shall be separated into lots. Each lot shall include the Forms NCR-326 and NCR-327A, the serial numbers of which are listed on one sheet of RF-10. Both receiving clerks shall then sign and enter the date in the spaces provided therefor in Section III of each sheet of RF-10, and release the transmittal to the record clerk.

RF-13

Release of
Applications
To Record
Clerk

II. Instructions to Record Clerks

1. Upon receipt of Forms RF-7 and RF-8, check such forms to determine

Checking
Forms RF-7
and RF-8

that they have been properly prepared. Determine that a serial number has been entered opposite each name on such forms. Serial numbers on RF-7 should be assigned in consecutive order beginning with number 1 for the first name on the first sheet. Serial numbers on RF-8 should be assigned in consecutive order beginning with number 7001 for the first name on the first sheet. Determine that there is no duplication in serial numbers. Determine that only one farm number has been entered opposite each name on RF-7 and that more than one farm number has been entered opposite each name on RF-8. Determine that a number has been entered in column (e) of RF-8 opposite each name and that such number is equal to the number of farm numbers entered in columns (f) to (i), inclusive, opposite each name. The name of any person should not appear on both RF-7 and RF-8, nor more than once on either of such forms. If only a few errors are found on RF-7 or RF-8, enter an "S" to the left of each serial number in connection with which an error is found. In such case, prepare RF-4 indicating theron the nature of such errors and forward RF-4 to the Clearance Unit. If a satisfactory explanation of an error is received from the county office, make the necessary correction and strike the "S" which has been entered. If the number of errors that have been made on a set of Forms RF-7 or RF-8 will make the checking of Forms NCR-325 against such forms difficult, such forms shall be returned to the county office with the request that a new set of forms be prepared. If forms RF-7 and RF-8 are acceptable, initial each sheet in the set and file forms RF-7 and RF-8 in the Records Unit.

Distribution
of RF-7 and
RF-8

2. From time to time Forms RF-7 or RF-8 marked "Supplement" and memoranda with respect to corrections in such forms may be received from various counties. Such forms and memoranda will be submitted as notification of additions or corrections to be made in connection with the set of Forms RF-7 or RF-8 from such counties. A memorandum setting forth the reason for each addition or correction should be submitted with each supplemental RF-7 or RF-8. When a supplemental RF-7 or RF-8 is received, determine that the sheet number and serial numbers on RF-7 and RF-8 are in proper order and then refer such forms together with the accompanying memorandum to the person in charge of the Records Unit for a determination as to whether the reason for the addition or correction is satisfactory. If the reason is satisfactory, the person in charge of the Records Unit shall initial the supplemental RF-7 or RF-8 and return it to the record clerk. File such supplemental sheet of RF-7 or RF-8 behind the last sheet of such form previously received from the county. In the case of a transfer of a name from RF-7 to RF-8, or from RF-8 to RF-7, make the necessary deletion from RF-7 or RF-8 at the time the supplemental RF-7 or RF-8 is filed. If a memorandum requesting the correction of a name or farm number, the addition of a farm number to RF-8 or the deletion of a farm number from RF-8 is received, refer such memorandum

Memoranda
from County
Requesting
Corrections

Supplemental
RF-7 or RF-8
Received

to the person in charge of the Records Unit, who shall initial such memorandum if the reason for the correction, addition, or deletion is satisfactory. The record clerk shall then make the requested corrections on RF-7 or RF-8 and initial such corrections. If an administrator or executor has been appointed for the estate of a deceased person, correct RF-7 or RF-8 by adding the word "estate" after the name of the deceased person and adding the name and title of the administrator or executor. Correct RF-7 or RF-8 for an incompetent person in a similar manner. If there is no administration of the estate of a deceased person or if the representative of the estate of a deceased person has been discharged, strike the name of the deceased or the discharged representative and enter the names of the heirs of the estate, which names should appear in the memorandum.

Consolidation of Original RF-7 or RF-8 and Supplemental RF-7 or RF-8

- a. It may be desirable, from time to time, to consolidate supplemental sheets of RF-7 or RF-8 into one sheet. In such case list the names in the order of the assigned serial numbers and indicate the numbers of the sheets which have been consolidated.

Notice of Correction after Receipt of Farm Computation Sheet

- b. If the notice of the correction of a name on RF-7 or RF-8 is received and a check mark (/) has been entered on RF-7 to the right of the farm number opposite such name, or on RF-8 to the right of one or more farm numbers opposite such name, determine the location of the NCR-325 for such farm number. Obtain such NCR-325 and correct the name and address thereon. Initial each such correction. If the NCR-325 has been submitted to the General Accounting Preaudit Office, prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office, requesting the correction in name. Correct the State Office copy of NCR-325. If NCR-326 or NCR-327A has been received in the State office, correct the name and address on such NCR-326 or NCR-327A. Prepare and attach RF-4 to such NCR-326 or NCR-327A, indicating on such RF-4 that the NCR-326 or NCR-327A should be returned to the county office in order that the application for payment may be properly signed.

Check Register of Indebtedness Against RF-7 and RF-8

3. Upon receipt of RF-7 and RF-8 check the names on the Register of Indebtedness against the names of the applicants on RF-7 and RF-8 to determine if any of such applicants are indebted to the United States Government. If the name of an applicant appears on the Register of Indebtedness, circle the serial number in column (a) of RF-7 or RF-8 opposite such applicant's name.
4. As additional Forms RF-12 are added to the Register of Indebtedness, check the names on such forms against the names of applicants on RF-7 and RF-8. If the name of an applicant appears on an RF-12 which is to be added to the Register of Indebtedness, circle the serial number in column (a) of RF-7 or RF-8 opposite the applicant's name.

Preparation
of RF-1

5. Before any Forms NCR-325 are received in the Records Unit prepare an RF-1 for each county agricultural conservation association in the State as follows:
 - a. Enter in the spaces provided therefor in the upper right-hand corner of the form the State and county code and the name of the county.
 - b. Enter beneath the title of the form the words "1939 Agricultural Conservation."
 - c. Enter above the heading of columns (a) to (f), inclusive, the symbol "NCR-325."
6. Upon receipt of a transmittal of Forms NCR-325, accompanied by RF-10 from the receiving clerk:
 - a. Enter in column (a) of RF-1 the lot numbers of the lots in such transmittal. The sheet number at the top of RF-10 shall be the lot number.
 - b. Enter in column (b) of RF-1 the date of receipt of Forms NCR-325 which may be obtained from the upper right-hand corner of RF-10.
 - c. Enter in column (c) the number of Forms NCR-325 in each lot. Immediately below the last entry in column (c) for a transmittal, enter in red the total of the entries in column (c) for such transmittal.
7. When a second or subsequent transmittal from a county is received, determine that the sheet number of the first sheet of RF-10 is the next consecutive number after the last number previously listed on RF-1 for such county.
8. Sign and enter the date in the spaces provided therefor in Section III of each sheet of RF-10 and place the sheets of RF-10 on top of the appropriate lots. Place the copies of RF-10 in a folder and file such folder in a file to be known as the "control record."

Release of 9. Prepare RF-3 and release Forms NCR-325, the originals of RF-10, Forms NCR-325 and the copy of RF-3 to the Examination Unit. File the received to Examination copy of RF-3 in the control record.
Unit

Release of 10. Each unit which releases a transmittal of Forms NCR-325 will prepare an original and one or more copies of RF-3. A copy of RF-3 will be forwarded to the unit receiving the transmittal and the original of RF-3 will be forwarded to the record clerk.
Transmittals of Forms NCR-325 by Other Units.

Unwarranted
Suspensions
of Forms
NCR-325

11. Upon receipt of RF-3 indicating the release of lots of Forms NCR-325 by the Examination Unit.
 - a. Enter in column (d) of RF-1 the number of suspended cases for each lot. Obtain the number of suspended cases from RF-3.
 - b. File such RF-3 immediately behind the RF-3 showing the release of such lots to the Examination Unit by the Records Unit.
12. When an NCR-325 is suspended and it is later determined that such suspension is unwarranted or when an NCR-325 is corrected in the State office, the RF-4 attached to such NCR-325 will be marked "Suspension unwarranted" or "Suspension removed", as the case may be, and initialed by the person in charge of the Application for Payment Section or another person authorized to do so. Such Forms NCR-325 will be forwarded to the record clerk. Upon receipt of such forms, prepare RF-10.
 - a. Enter in the space marked "Date Received" the date such form is prepared.
 - b. Enter in the space marked "Sheet No." a number in the "300" series. Keep a record of the numbers assigned to such lots in each county so that numbers may be assigned in consecutive order.
 - c. The data from such RF-10 shall be posted on RF-1 and a record of progress shall be maintained as heretofore set forth.
 - d. After RF-10 has been prepared and postings have been made on RF-1, sign and enter the date in Section III of RF-10.
13. When computations on Forms NCR-325 have been completed, the Computation Unit will prepare RF-3 and transmit the originals of Forms NCR-325 to the General Accounting Preaudit Office. The received copy of RF-3 together with the original of RF-10 will be transmitted to the Records Unit. Upon receipt of RF-3 and RF-10.
 - a. Remove the copy of RF-10 from the control record and enter in Section II thereof the farm numbers of the farm computation sheets entered in Section II of the original of RF-10. Forward the copy of RF-10 to the county office and file the original of RF-10 in the control record.
 - b. Enter in column (c) of RF-1, the date of the release of Forms NCR-325 to the General Accounting Preaudit Office

Recording
Receipt of
Forms NCR-
326 and
NCR-327A

14. Upon receipt of a transmittal of applications for payment from the receiving clerk:

- c. Enter in column (f) of RF-1 the number of Forms NCR-325 released. The number entered in column (f) must equal the number entered in column (c) minus the number entered in columns (d).
- a. Enter in column (l) of RF-1 the lot numbers of the lots in each transmittal. The sheet number at the top of RF-10 shall be the lot number.
- b. Enter in column (m) the date of receipt of the transmittal of Forms NCR-326 and NCR-327A. Such date may be obtained from the upper right-hand corner of RF-10.
- c. Enter in column (n) the number of Forms NCR-326 and NCR-327A in each lot. Immediately below the last entry in column (n) for a transmittal, enter in red the total of the entries in column (n) for such transmittal.

15. Sign and enter the date in the spaces provided therefor in Section III of each sheet of RF-10 and release the originals of such forms together with Forms NCR-326, NCR-327 and NCR-327A to the Examination Unit. Place the copies of RF-10 in a folder and file such folder in the control record.

Recording
Progress of
Forms NCR-326
and NCR-327A

16. Each unit releasing a transmittal of Forms NCR-326 and NCR-327A will prepare an original and one or more copies of RF-3. A copy of RF-3 will be forwarded to the unit receiving the transmittal and the original of such forms will be forwarded to the record clerk.

- a. Upon receipt of the RF-3 indicating the release of the lots of NCR-326 and NCR-327A by the Examination Unit, enter in column (o) of RF-1 the number of suspended cases shown on such RF-3.
- b. If any Forms NCR-326 and NCR-327A are suspended after they leave the Examination Unit the RF-3, showing the release of the lots will indicate the number of such suspensions. In such case, correct the entry previously made in column (o) of RF-1.
- c. Enter in column (p) of RF-1 the date of release of such lots to the General Accounting Preaudit Office.
- d. Enter in column (q) the number of Forms NCR-326 and NCR-327A released to the General Accounting Preaudit Office. This number may be obtained from RF-3 and may be verified by subtracting from the entry in column (n) of RF-1 the entry in column (o).

e. When lots are released from the Payment Schedule Unit to the General Accounting Preaudit Office, the original of RF-10 will be released to the record clerk.

f. Enter in Section II of the copy of RF-10 the serial numbers of Forms NCR-326 and NCR-327A which were suspended in the State office and forward such copy to the county office. File the original of RF-10 in the control record in place of the copy of such form.

17. If any of the cases included in a lot of Forms NCR-326 and NCR-327A are suspended by the General Accounting Preaudit Office, such cases will be returned to the Application for Payment Section in the State office, accompanied by the original and two copies of a preaudit difference statement.

a. Enter the serial numbers of such suspensions in Section IV of RF-10 and when all suspensions from a lot have been received, enter the total number of such suspensions in the last line of Section IV of RF-10 and also in column (r) of RF-1.

b. Release the second copy of each preaudit difference statement to the State accountant and forward the original and first copy of such preaudit difference statement, together with the suspended NCR-326 or NCR-327A to the Clearance Unit.

18. When an NCR-326 or an NCR-327A is suspended and it is later determined that the suspension was unwarranted, or when an NCR-326 or NCR-327A is corrected in the State office, the RF-4 attached to such NCR-326 or NCR-327A will be marked "Suspension unwarranted" or "Suspension removed", as the case may be, and initialed by the person in charge of the Application for Payment Section or another person authorized to do so. Such forms NCR-326 and NCR-327A will be forwarded to the record clerk. Upon receipt of such forms, prepare RF-10;

a. Enter in the space marked "Date received" the date such form is prepared.

b. Enter in the space marked "Sheet No." a number in the "300" series. Keep a record of the numbers assigned to such lots in each county so that the numbers may be assigned in consecutive order.

c. The data from such RF-10 shall be posted on RF-1 and a record of progress of such lot shall be maintained as heretofore set forth.

G.A.P.O.
Suspensions

State
Office
Suspensions

Release of
G.A.P.O.
Suspensions

19. When any Forms NCR-326 or NCR-327A which were suspended by the General Accounting Preaudit Office are cleared, such cases will be forwarded to the record clerk, together with the original and copy of the preaudit difference statement.

Recording
Release by
G.A.P.O. and
Payment of
Applications

a. Prepare RF-10 and make postings on RF-1 for such cases in the manner set forth in paragraph 18 of this Section II except that the lot number to be assigned to such RF-10 shall be a number in the "500" series. Do not include any cases which were suspended by the G.A.P.O. in the same lot with any other cases.

20. When a transmittal of Forms NCR-326 and NCR-327A is approved by the General Accounting Preaudit Office, such transmittal will be forwarded to the Regional Disbursing Office. When checks are issued by the Regional Disbursing Office, a copy of ACP-22 accompanied by a copy of ACP-104 will be received by the record clerk.

a. Upon receipt of such forms, enter in column (s) of RF-1 the Disbursing Office Voucher Number under which such checks were issued, and in column (t) of RF-1 the date such checks were issued.

b. Forward a copy of ACP-22 and a copy of ACP-104 to the State Accountant.

Preparation
of NCR-331

21. Three times each month prepare NCR-331 in duplicate. The first report shall be for the period of the first to the tenth inclusive; the second report shall be for the period of the eleventh to the twentieth, inclusive; and the third report shall cover the remainder of the month. If more than one program is being handled in the Application for Payment Section at the same time, the data for all of such programs shall be included on one NCR-331. When preparing NCR-331, the necessary data may be taken from RF-1. In order that the data to be included on NCR-331 for a period may include all data for such period and in order to avoid the duplication of data on reports, it is suggested that the record clerk make a notation on RF-1 indicating the last data included for a period. Prepare NCR-331 as follows:

a. Enter in the upper right-hand corner the name of the State.

b. Enter in the space provided beneath the title of the form the inclusive dates of the period covered.

c. Make entries in Section I, columns (b) and (c) as follows:

(1) Enter on line 1, column (b) the number of Forms NCR-325 received from the county during the period.

- (2) Enter on line 2, column (b) the number of Forms NCR-325 suspended in the Application for Payment Section during the period.
- (3) Make no entries in line 3, column (b).
- (4) Enter on line 4, column (b), the number of Forms NCR-325 released to the General Accounting Preaudit Office during the period.
- (5) Obtain the entries for lines 1, 2, and 4, column (c) by adding the entry in column (b) for the current period to the entry in column (c) for the previous period.

d. Make entries in Section II, columns (j) and (k) as follows:

- (1) Make no entries on line 1, column (j).
- (2) Make no entries on line 2, column (j).
- (3) Enter on line 3, column (j) the number of applications for payment received from the county office during the period.
- (4) Enter on line 4, column (j) the number of applications for payment suspended in the State office during the period.
- (5) Enter on line 5, column (j) the number of applications for payment released to the General Accounting Preaudit Office during the period.
- (6) Enter on line 6, column (j) the number of applications for payment suspended by the General Accounting Preaudit Office during the period.
- (7) Make no entries on lines 7 and 8, column (j).
- (8) Obtain the entries for lines 3 to 6, inclusive, column (k) by adding the entry in column (j) for the current period to the entry in column (k) for the previous period.

e. Make entries in Section III as follows:

- (1) Enter on line 1 in columns (a) to (f), inclusive, the largest number of persons employed at any time during the period in the various units of the Application for Payment Section on all programs in connection with which NCR-331 is prepared. If a person was employed

for a part of a period in one unit and for the balance of the period in another unit, such person shall be considered as having been employed in both units. It may be advisable for the persons in charge of the various units to submit daily reports to the person in charge of the Application for Payment Section, showing the greatest number of persons employed during the day and the number of clerk hours worked by such persons in the unit, in order that an accurate record of the personnel employed in each unit may be obtained.

- (2) Enter on line 1, column (g), the largest number of persons employed in the Application for Payment Section during the period. This entry may be less but cannot be more than the sum of the entries on line 1, columns (a), to (f), inclusive.
- (3) Enter on line 2, columns (a) to (f), inclusive, the total number of clerk hours worked in the various units. This figure shall be obtained by adding for all clerks the number of hours each clerk worked in a particular unit during the period. This figure may be checked by adding the clerk hours worked in the various units as submitted on daily reports.
- (4) Enter on line 2, column (g), the total of the entries on line 2, columns (a) to (f), inclusive.

f. The original of NCR-331 shall be transmitted to the Director of the North Central Division immediately after the close of the last day of each period. Such form shall not be transmitted with any other reports, letters, memoranda, or enclosures.

III. Instructions to File Clerks

Filing of
State Office
Copies of Forms

1. When the copies of NCR-326, NCR-327, and NCR-327A are returned by the Examination Unit, stamp such copies "Original forwarded to the General Accounting Preaudit Office" and file such copies in serial number order by county.
2. When copies of NCR-325 are received from the Statistics Section, file such copies in minor civil division and farm number order by county.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART II - EXAMINATION UNIT

The personnel of the Examination Unit shall consist of checking clerks, examining clerks, review clerks and file clerks. Checking clerks and examining clerks shall use blue pencil and review clerks shall use red pencil. File clerks shall use black pencil.

Upon receipt of a transmittal of Forms NCR-325 the lots in such transmittal shall be assigned to a pair of checking clerks for a check of the entries on Forms NCR-325 against the entries on NCR-309. Thereafter, such lots shall be assigned to examining clerks for a check of the accuracy of entries on Forms NCR-325.

Suspensions
and
Corrections

When an entry on a farm computation sheet or application for payment is found to be incorrect and such entry cannot be corrected in accordance with this procedure, place an "X" above and to the right of such entry and complete the check of all other entries on the form. Prepare and attach RF-4 to such form, indicating therein the nature of the error. If an error is corrected in accordance with these instructions the clerk making the correction shall initial the correction and shall prepare RF-4 showing the correction made on the form. When the entries on all forms in the lot have been checked the RF-4 containing notice of a correction shall be removed from the form which has been corrected, provided such form has not been suspended. When RF-4 is removed such RF-4 shall be transmitted to the Clearance Unit.

Upon receipt of a transmittal of Forms NCR-326 and NCR-327A, such forms shall be matched with the corresponding Forms NCR-325. Thereafter the entries on Forms NCR-326 and NCR-327 shall be checked against the corresponding entries on NCR-325 and the entries on NCR-327A shall be checked against the entries on NCR-327. An examination will then be made of signatures and certifications.

I. Instructions to Checking Clerks for Checking Forms NCR-325
Against NCR-309

Checking
NCR-325
Against
NCR-309

In order that the checking clerks may determine the proper listing sheet and the proper columns of such form against which to check entries on Form NCR-325, a request should be submitted to the Statistics Section for information as to the form numbers and column numbers where such entries may be found on the listing sheet.

1. Two clerks working together shall check the following entries on Forms NCR-325 against NCR-309 or the county check yields. If the data on NCR-325 do not agree with the data on NCR-309 and if the State committee feels that the data on NCR-309 are correct, the data on Forms NCR-325 shall be corrected to agree with the entries on NCR-309 or the county check yields.

a. Section I:

- (1) Check the acreage allotments on line 1, columns (b), (c), (d), (e), (f), (g), and (i) against the applicable columns on NCR-309.
- (2) If there are entries for acreage allotments on line 1, columns (b), (c), (d), (e), and (f), check entries on line 3 in such columns against the applicable columns on NCR-309.
- (3) Check line 3, column (h) against the applicable column on NCR-309.
- (4) If there are no entries for acreage allotments on line 1, columns (b), (c), (d), and (f), and entries have been made on line 2 for such columns, check the entries on line 3 against the county check yields for the county.

b. Section II:

- (1) Check line 1 column (b) against the applicable column on NCR-309.

2. As entries on Form NCR-325 are checked against entries on NCR-309, make entries to the left of column (1) on NCR-309 as follows:

- a. If an NCR-325 has not been suspended, enter the letters "O.K." in the column to the left of column (1) of NCR-309 on the line bearing the farm number of NCR-325. If the letter "S" appears to the left of column (1) of NCR-309 opposite the farm number of NCR-325, strike the letter "S" and enter "O.K.". If the letters "O.K." appear to the left of column (1) of NCR-309 opposite the farm number of NCR-325, determine whether such form is a duplicate. Suspend Form NCR-325 if such form is a duplicate.

Check of
Records Unit's
Suspensions

- b. If an NCR-325 has been suspended, enter the letter "S" in the column to the left of column (1) of NCR-309 on the line bearing the farm number of the NCR-325. Remove the suspended NCR-325 from its place in the lot and place it on top of the lot.
3. If an NCR-325 was suspended in the Records Unit, determine whether such suspension is warranted. If not, remove and destroy the RF-4 upon approval of the person in charge of the Examination Unit and enter "O. K." on NCR-309 to the left of the farm number on such NCR-325.
4. Upon completion of checking the entries on Forms NCR-325 against the entries on NCR-309 both checking clerks shall initial and enter the date in the spaces provided therefor in Section III of RF-10 and release the lot to the person designated to check the accuracy of entries on Forms NCR-325.

II. Instructions to Checking Clerks for Checking Entries on Forms NCR-325

Section I
of NCR-325

1. Determine that the State and county code and the farm number have been entered in the upper right-hand corner. If any of such data are missing, obtain and enter such data in the appropriate space.
2. Make the following determinations with respect to Section I of NCR-325.
 - a. If entries have been made in column (b), determine that the farm is in the commercial corn-producing area.
 - b. If the letters "N.A." have been entered in 1(b) and the entry in 2(b) is greater than 8.0 acres, or if an allotment has been entered in 1(b), determine that an entry has been made in 3(b).
 - c. If the letters "N.A." have been entered in 1(c) and the entry in 2(c) is greater than 8.0 acres, or if an allotment has been entered in 1(c), determine that an entry has been made in 3(c).
 - d. If entries have been made in column (d), determine that the name of a type of tobacco has been entered in the heading of such column and that the applicable rate of payment per pound has been entered below the name of the type of tobacco. The rates of payment are \$0.008 for burley, \$0.014 for dark air-cured, and \$0.01 for cigar filler and binder.

- c. If an entry has been made in 1(d) or 2(d), determine that an entry has been made in 3(d).
- f. If entries have been made in column (e), determine that the farm is in the commercial potato-producing area.
- g. If the farm is in the commercial potato-producing area and also in the commercial vegetable-producing area and no potato acreage allotment was established for the farm, determine that no entries have been made in column (e).
- h. If the entry in 2(e) is greater than 3.0 acres, or if an entry has been made in 1(e), determine that an entry has been made in 3(e).
- i. If an entry has been made in 1(f) or in 2(f), determine that an entry has been made in 3(f).
- j. If entries have been made in column (g), determine that the farm is in the commercial vegetable-producing area.

3. Make the following determinations with respect to Section II of NCR-325.

- a. Determine that the entry, if any, in 4(b) is equal to the entry in Section I, item 1(g) of NCR-325.
- b. Determine that there is entered in 9(a), in the spaces below the practice numbers in 8(a), the number of units of each practice.

4. If the farm is in the wind erosion area, determine that entries have been made in Section III of NCR-325.

5. Make the following determinations with respect to Section IV of NCR-325.

Section II
of NCR-325

Section III
of NCR-325

Section IV
of NCR-325

- a. Determine that a serial number or an "X" has been entered above each person's name in Section IV of NCR-325.
- b. Determine that a percentage entry has been made on lines 1 to 7, inclusive, in columns (e), (h), or (k), for each crop in column (a) for which an entry has been made in line 5 or line 8 in Section I of NCR-325, and that an entry has been made on line 9 for one or more of such columns if an entry has been made in Section II, item 8(a).

- (1) If no entries have been made on lines 1 to 7, inclusive, or on line 9, in columns (e), (h), or (k), determine that an entry has been made on line 11 in each of such columns.
- c. Determine that the sum of the percentage entries on each line is equal to 100 percent.
6. Upon completion of checking the entries on Forms NCR-325 for a lot, enter in Section II of RF-10 the farm numbers of all suspended cases in the lot, and enter on the last line in Section II the total number of suspension. The checking clerk shall affix his initials and enter the date in the spaces provided therefor in Section III and release the lot to the person designated to release transmittals.

III. Instructions for Release of Transmittals of Forms NCR-325

Release of
Forms NCR-325

1. When all lots in a transmittal have been completed, the person designated by the person in charge of the Examination Unit shall prepare RF-3 for the transmittal.
2. Release all suspended cases in the transmittal to the Clearance Unit, together with the second copy of RF-3. Obtain the signature of a representative of the Clearance Unit on the original of RF-3. Release the Forms NCR-325 which were not suspended to the Computation Unit, together with the first copy of RF-3. Obtain the signature of a representative of the Computation Unit on the original of RF-3 and send the original RF-3 to the record clerk in the Records Unit.

IV. Instructions to File Clerks for Matching Forms NCR-325 with
Forms NCR-326 and NCR-327A

1. Upon receipt of the State office copies of Forms NCR-325 from the Computation Unit, stamp such forms "Original forwarded to GAPO," and file such forms in minor civil division and farm number order by county.
2. Upon receipt of Forms NCR-326 and NCR-327A from the Records Unit, attach thereto the Forms NCR-325 bearing the farm numbers listed on the Forms NCR-326 and NCR-327A.
 - a. Prepare RF-6 and file such RF-6 in place of each NCR-325 removed from the file if the NCR-325 will be needed in checking another application for payment. Do not prepare RF-6 in those cases where -
 - (1) Only one name appears on NCR-325, or

Preparation
of RF-6

Preparation
of RF-15

- (2) Where, for each person whose name appears on NCR-325 other than the applicant on the application for payment in connection with which the NCR-325 is being withdrawn, an "X" rather than a serial number has been entered on NCR-325 or a lot number has been entered above the serial number on NCR-325, or the serial number is under 7000 and no amount has been entered in Section IV, line 14 of NCR-325.
- b. If an NCR-325 has been replaced by an RF-6, prepare and attach RF-15 to the application.
- c. If neither NCR-325 nor RF-6 is in the file, determine from the record clerk in the Records Unit whether the NCR-325 has been received in the State office.
 - (1) If such NCR-325 has been received, obtain such form after it has been approved in accordance with instructions in this Part II.
 - (2) If such NCR-325 has not been received, prepare and attach RF-4 to the application, indicating thereon that NCR-325 has not been received in the State office.
3. After Forms NCR-325 or RF-15 have been attached to the proper Forms NCR-326 or NCR-327A, release all such forms together with RF-10 to persons designated to check entries on applications for payment against entries on NCR-325.
4. When Forms NCR-325 are received from the checking clerks in the Examination Unit, determine from an examination of Section IV of such forms whether such form will be needed in checking additional applications for payment. An NCR-325 will be needed in checking additional applications for payment unless, for each person whose name appears thereon, an "X" rather than a serial number has been entered on NCR-325, or a lot number has been entered above the serial numbers on NCR-325, or the serial number is under 7000 and no amount has been entered in Section IV, line 14 of NCR-325.
 - a. If an NCR-325 will not be needed in checking additional applications for payment, forward such NCR-325 to the Statistics Section.

b. If an NCR-325 will not be needed in checking additional applications for payment, replace such NCR-325 in the file and remove the RF-6 for such NCR-325. The entries on the RF-6 for such NCR-325 shall be deleted in order that the RF-6 may be used again.

V. Instructions to Checking Clerks for Checking Entries on Forms NCR-326 and NCR-327 Against Entries on Forms NCR-325 and NCR-327A

Checking Forms

NCR-326 and

NCR-327 against entries on Forms NCR-326 and NCR-327 against the entries on Forms NCR-325.

Two clerks working together shall check the following

1. Check the serial number in the upper right-hand corner against the serial number entered above the applicant's name in Section IV of NCR-325. Correct the serial number if necessary.
2. Check the farm number in the upper right-hand corner against the farm number in the upper right-hand corner of NCR-325. Correct the farm number if necessary.
3. Section II of NCR-326 and Section I of NCR-327 -
 - a. Check entries in the headings of the columns against the corresponding columns on NCR-325.
 - b. Check lines 1, 2, and 3, columns (b), (c), (d), (e), (f), (g), (h), (i), and (j) against the corresponding lines and columns of Section I of NCR-325.
 - c. Check line 4, columns (b), (c), (d), (e), (f), (g), (h), (j), and (k) against the entries in column (e), (h), or (k), above whichever column the name of the applicant has been entered, and on the line on which the name of the crop has been entered in Section IV of NCR-325.
 - (1) If no entries have been made on line 4 except in column (i), determine that such entry is equal to the entry on line 11, column (e), (h), or (k), Section IV of NCR-325, above whichever column the name of the applicant has been entered.

4. Section III of NCR-326 and Section II of NCR-327 -

- a. Check line 1 against Section II, item 1(b) of NCR-325.
- b. Check line 2 against Section II, item 3(b) of NCR-325.
- c. Check line 3 against Section II, item 4(b) of NCR-325.
- d. Check line 4 against Section II, item 5(b) of NCR-325.
- e. Check lines 5 and 6 against the entries in Section II, lines 8 and 9, respectively, of NCR-325.
- f. Check line 7 against Section I, item 6(j) of NCR-325.
- g. Check line 8 against Section III, item 1(b) of NCR-325.
- h. Check line 9 against Section III, item 2(b) of NCR-325.
- i. Check line 10 against Section III, item 3(b) of NCR-325.

5. Section IV of NCR-326 -

- a. Check item 1(c) against Section IV, line 14, column (d), (g), or (j), above whichever column the name of the applicant has been entered. Correct such entry if necessary.
- b. Check the rate of deduction for county association expenses as entered in item 2(a) against the rate for such county. Correct such entry if necessary.
- c. Determine that the name and address of the applicant as printed in item 6(a) is the same as that printed in Section IV of NCR-325 below the proper serial number.

6. Section III of NCR-327 -

- a. Check the entry for the "Payment" column, line 1, against Section IV, line 14, column (d), (g), or (j) of NCR-325, above whichever column the name of the applicant has been entered. Correct such entry if necessary.
- b. Check the entry for the "Deduction" column, line 1, against Section IV, line 12, column (f), (i), or (l) of NCR-325, above whichever column the name of the applicant has been entered. Correct such entry if necessary.
- c. Determine that the name of the applicant as printed in item 3 is the same as that printed in Section IV of NCR-325 below the proper serial number.

7. Section V of NCR-327A -

- a. Check the State and county code and serial number in the upper right-hand corner against the State and county code on NCR-327 and determine that the same serial number has been entered on each NCR-327. Correct the serial number if necessary.
- b. For each farm number on NCR-327A in column (a) -
 - (1) Check the entry in column (b) against the entry in the payment box, Section III, item 1 of NCR-327. Correct such entry if necessary.
 - (2) Check the entry in column (c) against the entry in the deduction box, Section III, item 1 of NCR-327. Correct such entry if necessary.
 - (3) Check the entry in column (e) against the entry below the deduction box, Section III, item 2 of NCR-327. Check the name and address of each assignee listed in column (g) against the name and address of such assignee in Section III, item 2 of NCR-327.
- c. Check the rate of deduction for county association expenses as entered on line 3 against the rate for such county. Correct such entry if necessary.

- d. Determine that the name of the applicant as entered in line 7 is the same as that of the applicant entered in Section III, item 3 of each NCR-327.
8. Upon completion of the checking of the entries on all forms NCR-326 and NCR-327 in the lot against the entries on Forms NCR-325 and the checking of the entries on Forms NCR-327A against the entries on Forms NCR-327, sign and enter the date in the space provided for the examining clerk in Section III of RF-10 and release the lot to the person designated to examine Forms NCR-326, NCR-327, and NCR-327A.

VI. Instructions to Examining Clerks for Examination of Forms NCR-326, NCR-327, and NCR-327A

Make the following determinations in connection with Forms NCR-326, NCR-327, and NCR-327A:

Changes on
Forms NCR-326,
NCR-327, and
NCR-327A

1. Determine that all corrections on NCR-326, NCR-327, or NCR-327A other than corrections in items which are the results of computations, have been initialed by the member of the county committee who certified the application for payment.
2. Determine that no deletion has been made in any printed matter on NCR-326, NCR-327, and NCR-327A.
3. If the style of the printed name or the address of an applicant has been changed in Section IV of NCR-326 or in Section V of NCR-327A, determine that the change has been initialed by the member of the county committee who signed the certification of county committee on such form. For example, if the name "J. H. Doe" was printed on an NCR-326 and such name was changed to "John H. Doe," such change must have been initialed. When such a change has been made and initialed on an NCR-326 or an NCR-327A, the same change must be made on the State office copy of such form. If the difference between the name of the applicant as originally printed and the signature of the applicant would not be acceptable in accordance with paragraph 5 of this Section VI, prepare and attach a memorandum addressed to the chief of party of the General Accounting Preaudit Office for the signature of the certifying officer, stating that according to the records of the State office the name of the applicant as it appears on the application for payment is correct and that the applicant's name on the farm computation sheet should be corrected accordingly.

Date

Acceptable Signatures

4. Determine that a date has been entered in the space provided therefor in Section V of each NCR-326 and in Section VI of each NCR-327A.
5. Determine that acceptable signatures have been affixed in Section V of each NCR-326 and in Section VI of each NCR-327A. The signature of the applicant in Section V of NCR-326 or in Section VI of NCR-327A should be in the same style as the printed name of such applicant. However, if any of the following examples of difference between printed names and signatures appear on an NCR-326 or an NCR-327A, such form need not be suspended.

| <u>Printed Name</u> | <u>Signature</u> |
|-----------------------------------|---|
| J. Doe | John Doe or Jno. Doe |
| John Doe | Jno. Doe or John A. Doe |
| Mrs. Sarah Smith | Sarah Smith |
| Jones and Smith, a partnership | Jones and Smith by John Smith, a partner |
| J. Doe, Adm. of R. Roe Estate | John Doe, Adm. of the Estate of Richard Roe, Deceased |
| Joe Willington | Joe Wilington |

Signatures Not Acceptable

If any of the following examples of difference between typed names and signatures appear on an NCR-326 or an NCR-327A, such form shall be suspended.

| <u>Printed Name</u> | <u>Signature</u> |
|---------------------|----------------------------------|
| John Doe | J. Doe or J. A. Doe |
| Mrs. John Smith | Mrs. Mary Smith or Mary Smith |
| Jones and Smith | John Smith |
| Tom Welsh | Tom Welch |

Signatures in
Individual
Capacity

6. The signature of a person who signs an application for payment in his individual capacity should be in the style in which he customarily signs business documents; i.e., "John H. Doe" or "John Doe." The signatures of cosigners on applications for payment should be in the style in which they customarily sign business documents. The application for payment should be signed by each cosigner; i.e., "John H. Doe," "Harry Doe." The signature of a sole proprietor on an application for payment on behalf of a business owned or controlled by him should reveal the name of the company which he is operating followed by his name and the words "Sole Proprietor;" i.e., "XYZ Company by John H. Doe, Sole Proprietor."

Signatures of
Representatives

7. If the signature of an applicant in Section V of an NCR-326 or in Section VI of an NCR-327A is that of a person acting in a representative or fiduciary capacity, such person should disclose in his signature the name of the principal for whom he is acting and the capacity in which he is acting. In the case of an agent representing an estate or the heirs of an estate, his signature may be regarded as acceptable if followed by the words "Agent of the Estate of _____, deceased" or "Agent for the heirs of _____, deceased." The following are examples of acceptable signatures of persons acting in representative or fiduciary capacities.

a. An agent.

- (1) John H. Doe by Richard Roe, Agent.
- (2) Jones and Smith, a Partnership, by Richard Roe, Agent.
- (3) ABC Company by Richard Roe, Agent.
- (4) John Doe, Agent for the heirs of Richard Roe, deceased.

b. An executor.

Example: John H. Doe, Executor of the Estate of Richard Roe, deceased.

c. An administrator.

Example: John H. Doe, Administrator of the Estate of Richard Roe, deceased.

d. A guardian or committee.

Example: John H. Doe, Guardian (or Committee) of the Estate of Harry Roe, Minor (or Incompetent).

e. A receiver or liquidator.

Example: John H. Doe, Receiver (or Liquidator) of ABC Company, Inc.

f. A trustee.

Example: John H. Doe, Trustee for the Heirs of
Richard Roe, deceased.

g. A State, county, or municipal officer.

Example: Douglas County, Michigan, by John H. Doe,
County Commissioner.

h. A member of a partnership.

Example: Smith and Jones, by John Smith, a Partner.

i. An officer of a corporation.

Example: ABC Company, Inc. by Richard Roe, President.

8. Determine that there is a signature in Section VI of NCR-326 or in Section VII of NCR-327A and that such signature is not that of the applicant who signed such form.
9. If the signature of any applicant was affixed by mark or in other than English script, determine that such signature has been witnessed by at least one disinterested person whose signature is in English script, in the original, and handwritten.
10. Determine that the address of the applicant is entered in Section IV of NCR-326 or in Section V of NCR-327A and that such address is an adequate mailing address.
11. Determine the style in which the name of the payee should appear on the check issued as payment under NCR-326 or NCR-327A. Clerks preparing Forms NCR-326 and NCR-327A have been instructed to print the name of the applicant in the style in which such name should appear on the check. However, if the applicant did not sign in exactly the same style as his name was printed on NCR-326 or NCR-327A, and his signature is acceptable under the instructions of this Section VI, or if the name of the applicant was not printed in the style in which such name should appear on the check, print the name of the payee on a slip of paper and staple such slip of paper to NCR-326 or NCR-327A over the printed name of the applicant, or wherever possible, bracket that portion of the printed name which should not appear on the check.
12. If RF-2 is attached to NCR-326 or NCR-327A, refer the case to the person in charge of the Application for Payment Section or to another authorized person for a determination as to whether the county committee was justified in not making a set-off.

Signature
by Mark

Address

Style of
Name

RF-2
Attached

Set-off
Cases

RF-13
Attached

13. If a set-off has been made on NCR-326 or NCR-327A for an indebtedness which arose out of other than a "1940 Crop Insurance Premium Advance" or a "Grant of Aid" prepare and attach RF-4 to such NCR-326 or NCR-327A.
14. If RF-13 is attached to NCR-326 or NCR-327A, determine whether the applicant is an individual, partnership, or estate.
 - a. If the applicant is an individual, partnership or estate and item (a) of RF-13 is not checked, handle NCR-326 and NCR-327A in the regular manner. Remove and destroy RF-13.
 - b. If the applicant is an individual, partnership, or estate and item (a) of RF-13 is checked, handle NCR-326 and NCR-327A in the regular manner. Do not remove RF-13 from such NCR-326 or NCR-327A.
 - c. If the applicant is other than an individual, partnership, or estate and item (a) of RF-13 is checked but item (b) is not checked, handle NCR-326 or NCR-327A in the regular manner. Do not remove RF-13 from such NCR-326 or NCR-327A.
 - d. If the applicant is other than an individual, partnership, or estate and item (b) of RF-13 is checked, prepare and attach RF-4 to such NCR-326 or NCR-327A. Do not remove RF-13 from such NCR-326 or NCR-327A.
15. Upon completion of the examination of an NCR-326 or an NCR-327A, initial such NCR-326 or NCR-327A.
 - a. Initial Forms NCR-326 in the lower right-hand corner of Section VI.
 - b. Initial Forms NCR-327A in the lower right-hand corner of Section VII.
 - c. Do not initial suspended Forms NCR-326 and NCR-327A but sign the RF-4 attached thereto.
16. Upon completion of the examination of the Forms NCR-326 and NCR-327A in a lot, sign and enter the date in the spaces provided therefor in Section III of RF-10. Place all suspended Forms NCR-326 and NCR-327A on top of the lot and release the lot to a review clerk.

VII. Instructions to Review Clerks for Review of Forms
NCR-326 and NCR-327

Review

1. Upon receipt of a lot examine all suspended cases in the lot following the instructions to examining clerks as set forth in Section VI of this Part II to determine whether the suspension of such cases is warranted. If doubt arises relative to the suspension of any case, consult the person in charge of the Examination Unit.

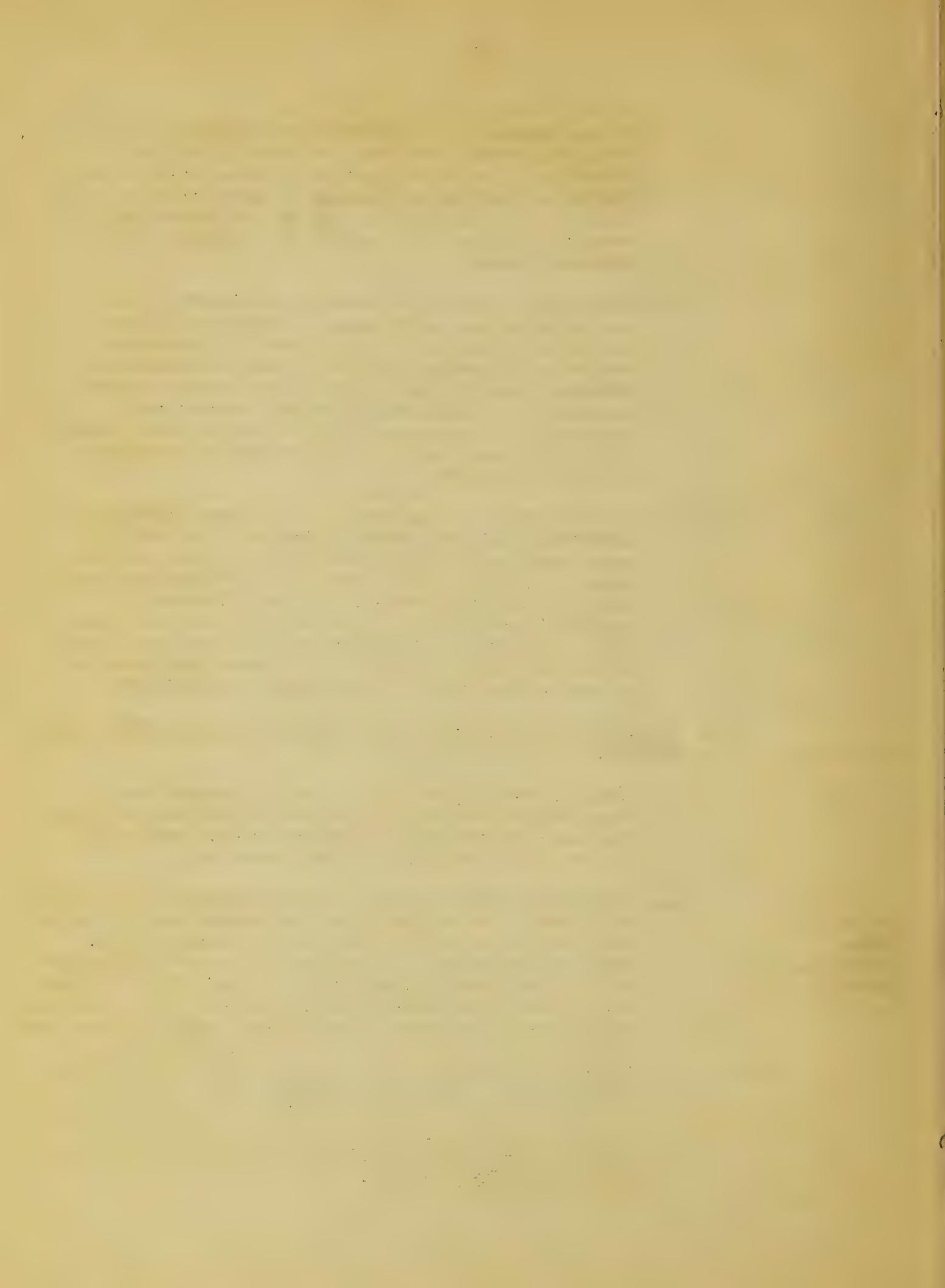
If the suspension of an NCR-326 or NCR-327A is not warranted, remove RF-4 and place such NCR-326 or NCR-327A in its proper place in the lot. Initial the NCR-326 or NCR-327A as provided in paragraph 15 of Section VI of this Part II. If the suspension is warranted, initial RF-4 beneath the signature of the examining clerk.

2. Examine all other Forms NCR-326 and NCR-327A in the lot following the instructions to examining clerks set forth in Section VI of this Part II. Determine whether any of such cases should have been suspended. Determine that the name of the payee has been clearly designated on NCR-326 and NCR-327A. Correct such designation if necessary. Initial each approved NCR-326 or NCR-327A immediately to the left of the initials of the examining clerk.
3. Upon completion of the review of all Forms NCR-326 and NCR-327A in the lot, enter in Section II of RF-10 the serial numbers of all suspended cases in such lot, and enter on the last line in Section II of RF-10 the total number of suspended cases in the lot. Place all suspended cases on top of the lot, sign and enter the date in the spaces provided therefor in Section III of RF-10, and release the lot to the person designated to release transmittals of Forms NCR-326 and NCR-327A.

VIII. Instructions for Release of Transmittals of Forms NCR-326 and NCR-327A

1. When the examination of all lots in a transmittal of Forms NCR-326 and NCR-327A has been completed, the person designated by the person in charge of the Examination Unit shall prepare RF-3 for the transmittal.
2. Release all suspended cases in the transmittal, including the State office copies of such suspended cases, together with the second copy of RF-3, to the Clearance Unit. Obtain the signature of a representative of the Clearance Unit in the space provided on the original RF-3. Release all approved Forms NCR-326 and NCR-327A in the transmittal, together with the related Forms NCR-327 and the first copy of RF-3 and the RF-10, to the Payment Schedule Unit. Obtain the signature of a representative of the Payment Schedule Unit in the space provided on the original of RF-3 and send such original RF-3 to the record clerk in the Records Unit. Return the State office copies of approved Forms NCR-326, NCR-327, and NCR-327A to the file clerk in the Records Unit.

Release of
Forms
NCR-326 and
NCR-327A



UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART III. COMPUTATION UNIT

Personnel

The personnel of the Computation Unit shall consist of review clerks.

Negative
Numbers

Whenever a computation results in a negative number, determine that zero (0) and not the negative number has been entered. For example, if 67.5 is to be subtracted from 46.5 a zero (0) and not the negative number (-21.0) should be entered.

Fractions

Except as otherwise provided herein all computations shall be carried to four decimal places and rounded to two decimal places. If the computation results in a number which contains more than four decimal places disregard all figures beyond the fourth decimal place. In rounding numbers to two decimal places fractions amounting to fifty ten-thousandths (0.0050) or less shall be dropped and fractions amounting to fifty-one ten-thousandths (0.0051) or more shall be considered as a hundredth of a unit. For example, if the result of a computation is

- (a) 8.4750, enter 8.47.
- (b) 8.4751, enter 8.48.

Idle Farms

If the word "idle" has been entered below the State and county code and farm number on NCR-325, determine that no computations have been made with respect to columns (b), (c), (d), (e), (f), and (g) of Section I, since no payment other than soil-building and restoration land payments will be made with respect to any farm which is idle in 1939.

Corrections

In making corrections on farm computation sheets or applications for payment draw a line through the incorrect entry and insert the correct entry in the nearest available space. If a large number of errors is found refer the form to the person in charge of the Computation Unit so that a new form may be prepared. Prepare and attach RF-4 to the form on which the computations were corrected indicating therein the nature of the error. When all computations on a lot of forms have been reviewed, Forms RF-4 should be removed and transmitted to the Clearance Unit.

I. Instructions to Review Clerks for Reviewing Computations on NCR-325.

Section I
of NCR-325

1. Review the computations with respect to Section I of NCR-325 as follows:

a. Column (b) - Corn.

- (1) If the letters "N.A." have been entered in item 1(b) determine that no computations have been made in column (b) unless the entry in item 2(b) is in excess of 8.0.
- (2) Obtain 4(b) by multiplying 3(b) by \$0.09.
- (3) Obtain 5(b) by multiplying 1(b) by 4(b).
- (4) Obtain 6(b) by subtracting from 2(b) the entry in 1(b). If the letters "N.A." have been entered in 1(b), obtain 6(b) by subtracting 8.0 from 2(b).
- (5) Obtain 7(b) by multiplying 3(b) by \$0.40.
- (6) Obtain 8(b) by multiplying 6(b) by 7(b).

b. Column (c) - Wheat

- (1) If the letters "N.A." have been entered in item 1(c), determine that no computations have been made in column (c) unless the entry in item 2(c) is in excess of 8.0.
- (2) Obtain 4(c) by multiplying 3(c) by \$0.17.
- (3) Obtain 5(c) by multiplying 1(c) by 4(c).
- (4) Obtain 6(c) by subtracting from 2(c) the entry in 1(c). If the letters "N.A." have been entered in 1(c), obtain 6(c) by subtracting 8.0 from 2(c).
- (5) Obtain 7(c) by multiplying 3(c) by \$0.50.
- (6) Obtain 8(c) by multiplying 6(c) by 7(c).

c. Column (d) - Tobacco

- (1) Obtain 4(d) by multiplying 3(d) by the rate entered in the heading of column (d).
- (2) Obtain 5(d) by multiplying 1(d) by 4(d).
- (3) Obtain the entry for 6(d) as follows: "Subtract from 2(d) the entry in 1(d). If the result of such subtraction is 10 percent or less of 1(d), enter such result in 6(d). If the result of

such subtraction is more than 10 percent of 1(d), enter in the left half of 6(d) 10 percent of 1(d) (expressed in hundredths of an acre) or one-tenth of an acre, whichever is larger. Enter to the right of such figure, separated by a dash, the result obtained by subtracting the entry in the left half of 6(d) from the result obtained by subtracting from 2(d) the entry in 1(d). When two entries are made in 6(d) the sum of such entries must equal the result obtained by subtracting from 2(d) the entry in 1(d).

- (4) Obtain the entry for 7(d) as follows: If one entry has been made in 6(d) enter in 7(d) the result obtained by multiplying 3(d) by \$0.02. If two entries have been made in 6(d) enter in the left half of 7(d) the result obtained by multiplying 3(d) by \$0.02 and enter to the right of such figure, separated by a dash, the result obtained by multiplying 3(d) by \$0.08.
- (5) Obtain the entry for 8(d) as follows: If one entry has been made in 7(d) enter in 8(d) the result obtained by multiplying 6(d) by 7(d). If two entries have been made in 7(d) enter in 8(d) the sum of the results obtained by multiplying the entry in the left half of 6(d) by the entry in the left half of 7(d) and the entry in the right half of 6(d) by the entry in the right half of 7(d).

d. Column (e) - Potatoes

- (1) Obtain 4(e) by multiplying 3(e) by \$0.03.
- (2) Obtain 5(e) by multiplying 1(e) by 4(e).
- (3) Obtain the entry for 6(e) as follows: If an entry other than zero has been made in 1(e) enter 2(e) minus 1(e). If no entry other than zero has been made in 1(e) enter 2(e) minus 3.0.
- (4) Obtain 7(e) by multiplying 3(e) by \$0.30.
- (5) Obtain 8(e) by multiplying 6(e) by 7(e).

e. Column (f) - Cotton

- (1) If the word "Cotton" has been stricken from the heading of column (f) and the name of a type of tobacco entered in lieu thereof,

computations with respect to column (f) shall be made in accordance with the instructions for making computations with respect to column (d).

- (2) Obtain 4(f) by multiplying 3(f) by \$0.02
- (3) Obtain 5(f) by multiplying 1(f) by 4(f).
- (4) Obtain 6(f) by subtracting from 2(f) the entry in 1(f).
- (5) Obtain 7(f) by multiplying 3(f) by \$0.04.
- (6) Obtain 8(f) by multiplying 6(f) by 7(f).

f. Column (g) - Commercial Vegetables.

- (1) Obtain 5(g) by multiplying 1(g) by 4(g).
- (2) Obtain 6(g) by subtracting from 2(g) the larger of 1(e) and 3.0 acres.
- (3) Obtain 8(g) by multiplying 6(g) by 7(g).

g. Column (h) - General

- (1) Obtain 1(h) by subtracting from 1(i) the sum of the entries in 1(b), 1(c), 1(d), 1(e), 1(f), 1(g), and the entry for sugar beets in the heading of column (h).
- (2) Obtain 4(h) by multiplying 3(h) by \$1.10.
- (3) If the letters "N.A." have not been entered in 1(h) obtain 5(h) by multiplying 1(h) by 4(h). If the letters "N.A." have been entered in 1(h) make no entry in 5(h).
- (4) If the letters "N.A." have not been entered in 1(h) obtain 6(h) by subtracting from 2(i) the sum of the entries in 1(i), 6(b), 6(c), 6(d), 6(e), 6(f), and 6(g). If the letters "N.A." have been entered in 1(h) obtain 6(h) by subtracting from 2(i) the sum of the entries in 1(f), 6(b), 6(c), 6(d), 6(e), 6(f), 6(g), and 20.0 acres.
- (5) Obtain 7(h) by multiplying 3(h) by \$8.00.
- (6) For farms in States other than Nebraska and South Dakota, obtain 8(h) by multiplying 6(h) by 7(h). For farms in Nebraska and South

Dakota the entry for 8(h) will be the entry in 6(h) times 7(h) plus the sum of the entries in Section III, column (c).

Section II
of NCR-325

2. Review the computations with respect to Section II of NCR-325 as follows:

- Column (b) - Acres or units
 - Obtain 2(b) by subtracting from 1(b) the entry in Section I, item 1(i).
 - Determine that the entry in 9(b) is equal to the sum of the entries on line 9, in column (a).
- Column (c) - Amount
 - Obtain 2(c) by multiplying 2(b) by \$0.50.
 - Obtain 3(c) by multiplying 3(b) by the county rate of payment for noncrop open pasture.
 - Obtain 4(c) by multiplying 4(b) by \$0.70.
 - Obtain 5(c) by multiplying 5(b) by \$2.00.
 - If the letters "N.A." have been entered in Section I, item 1(h), obtain 6(c) by multiplying Section I, item 1(h) by Section I, item 4(h). If the letters "N.A." have not been entered in Section I, item 1(h), determine that no entry has been made in 6(c).
 - Obtain 7(c) by adding 2(c), 3(c), 4(c), 5(c), and 6(c).
 - Obtain 9(c) by multiplying 9(b) by \$1.50.
 - Enter in 10(c) the smaller of 7(c) and 9(c).

Section III
of NCR-325.

3. Review the computations with respect to Section III of NCR-325 as follows:

- Obtain 1(c) by multiplying 1(b) by \$3.00.
- Obtain 2(c) by multiplying 2(b) by \$3.00.
- Obtain 3(c) by multiplying 3(b) by \$1.00.

4. Review the computations with respect to Section IV of NCR-325 as follows:

Section IV
of NCR-325

- a. Obtain the total of all payment entries in Section I, line 5 and in Section II, item 10(c) and obtain the total of all deduction entries in Section I, line 8. Obtain the difference between the total for payment entries and the total for deduction entries.
 - (1) If the total of the payment entries is larger than the total of deduction entries determine that the difference agrees with the entry in Section IV, item 11(b).
 - (2) If the total of the deduction entries is larger than the total of the payment entries determine that the difference agrees with the entry in Section IV, item 11(c).
- b. Payments and deductions to applicants.
 - (1) Obtain 1(d) by multiplying 1(b) by 1(e).
 - (2) Obtain 1(f) by multiplying 1(c) by 1(e).
 - (3) Obtain 1(g) by multiplying 1(b) by 1(h).
 - (4) Obtain 1(i) by multiplying 1(c) by 1(h).
 - (5) Obtain 1(j) by multiplying 1(b) by 1(k).
 - (6) Obtain 1(l) by multiplying 1(c) by 1(k).
 - (7) Obtain the entries for lines 2 to 8, inclusive, in columns (d), (f), (g), (i), (j), and (l) in the same manner as that employed in obtaining the entries for line 1.
 - (8) Obtain 9(d), 9(g), and 9(j) by multiplying 9(b) by 9(e), 9(h), and 9(k), respectively.
 - (9) Obtain 11(d) by subtracting from 10(d) the entry in 10(f).
 - (10) Obtain 11(f) by subtracting from 10(f) the entry in 10(d).
 - (11) Obtain 11(g) by subtracting from 10(g) the entry in 10(i).
 - (12) Obtain 11(i) by subtracting from 10(i) the entry in 10(g).

(13) Obtain 11(j) by subtracting from 10(j) the entry in 10(l).

(14) Obtain 11(l) by subtracting from 10(l) the entry in 10(j).

(15) If the division of payments with respect to a farm is the same for all crops, soil-building practices, and the restoration land goal, there will be no percentage entries in columns (e), (h), and (k) except on line 11. In such cases it will not be necessary to obtain entries for lines 1 to 10, inclusive, in columns (d), (f), (g), (i), (j), and (l). For such cases, obtain 11(d), 11(g), and 11(j) by multiplying 11(b) by 11(e), 11(h), and 11(k), respectively, and obtain 11(f), 11(i), and 11(l) by multiplying 11(c) by 11(e), 11(h), and 11(k), respectively.

(16) If not more than two persons have an interest in the farm

- Obtain 12(d) by subtracting from 11(d) the entry in 11(i).
- Obtain 12(f) by subtracting from 11(f) the entry in 11(g).
- Obtain 12(g) by subtracting from 11(g) the entry in 11(f).
- Obtain 12(i) by subtracting from 11(i) the entry in 11(d).

(17) If more than two persons have an interest in the farm and entries appear in line 11 only in the payment columns or in line 11 only in the deduction columns for all persons determine that the entries for each person have been transferred from line 11 to line 12.

(18) If more than two persons have an interest in the farm and entries appear in line 11 in both payment columns and deduction columns, proceed as follows:

- If an entry has been made in 11(b), divide 11(b) by the sum of 11(d), 11(g), and 11(j). The factor so obtained shall be carried to six decimal places and rounded to four decimal places. Such factor should appear in the space provided therefor in 12(a).

Obtain the entries for 12(d), 12(g), and 12(j) by multiplying the entries in 11(d), 11(g), and 11(j) by this factor.

(b) If an entry has been made in 11(c) divide 11(c) by the sum of 11(f), 11(i), and 11(l). The factor so obtained shall be carried to six decimal places and rounded to four decimal places. Such factor should have been entered in the space provided therefor in 12(a). Obtain the entries for 12(f), 12(i), and 12(l) by multiplying 11(f), 11(i), and 11(l) by this factor.

(19) Obtain the entries for 13(d), 13(g), and 13(j) from the following table of payment increases:

TABLE OF INCREASE IN SMALL PAYMENTS

1. Any payment amounting to 71 cents or less shall be increased to \$1.00.
2. Any payment amounting to 72 cents or more shall be increased in accordance with the following schedule.

| Amount of Payment Computed | Increase in Payment | Amount of Payment Computed | Increase in Payment |
|----------------------------|---------------------|----------------------------|---------------------|
| \$0.72 to \$0.73 | \$0.29 | \$27.00 to 27.99 | \$ 9.40 |
| .74 to .76 | .30 | 28.00 to 28.99 | 9.60 |
| .77 to .78 | .31 | 29.00 to 29.99 | 9.80 |
| .79 to .81 | .32 | 30.00 to 30.99 | 10.00 |
| .82 to .83 | .33 | 31.00 to 31.99 | 10.20 |
| .84 to .86 | .34 | 32.00 to 32.99 | 10.40 |
| .87 to .88 | .35 | 33.00 to 33.99 | 10.60 |
| .89 to .91 | .36 | 34.00 to 34.99 | 10.80 |
| .92 to .93 | .37 | 35.00 to 35.99 | 11.00 |
| .94 to .96 | .38 | 36.00 to 36.99 | 11.20 |
| .97 to .98 | .39 | 37.00 to 37.99 | 11.40 |
| .99 to 1.99 | .40 | 38.00 to 38.99 | 11.60 |
| 2.00 to 2.99 | .80 | 39.00 to 39.99 | 11.80 |
| 3.00 to 3.99 | 1.20 | 40.00 to 40.99 | 12.00 |
| 4.00 to 4.99 | 1.60 | 41.00 to 41.99 | 12.10 |
| 5.00 to 5.99 | 2.00 | 42.00 to 42.99 | 12.20 |
| 6.00 to 6.99 | 2.40 | 43.00 to 43.99 | 12.30 |
| 7.00 to 7.99 | 2.80 | 44.00 to 44.99 | 12.40 |
| 8.00 to 8.99 | 3.20 | 45.00 to 45.99 | 12.50 |
| 9.00 to 9.99 | 3.60 | 46.00 to 46.99 | 12.60 |
| 10.00 to 10.99 | 4.00 | 47.00 to 47.99 | 12.70 |
| 11.00 to 11.99 | 4.40 | 48.00 to 48.99 | 12.80 |
| 12.00 to 12.99 | 4.80 | 49.00 to 49.99 | 12.90 |
| 13.00 to 13.99 | 5.20 | 50.00 to 50.99 | 13.00 |
| 14.00 to 14.99 | 5.60 | 51.00 to 51.99 | 13.10 |
| 15.00 to 15.99 | 6.00 | 52.00 to 52.99 | 13.20 |
| 16.00 to 16.99 | 6.40 | 53.00 to 53.99 | 13.30 |
| 17.00 to 17.99 | 6.80 | 54.00 to 54.99 | 13.40 |
| 18.00 to 18.99 | 7.20 | 55.00 to 55.99 | 13.50 |
| 19.00 to 19.99 | 7.60 | 56.00 to 56.99 | 13.60 |
| 20.00 to 20.99 | 8.00 | 57.00 to 57.99 | 13.70 |
| 21.00 to 21.99 | 8.20 | 58.00 to 58.99 | 13.80 |
| 22.00 to 22.99 | 8.40 | 59.00 to 59.99 | 13.90 |
| 23.00 to 23.99 | 8.60 | 60.00 to 185.99 | 14.00 |
| 24.00 to 24.99 | 8.80 | 186.00 to 199.99 | 1/ |
| 25.00 to 25.99 | 9.00 | 200.00 and over | 2/ |
| 26.00 to 26.99 | 9.20 | | |

1/ Increase to \$200.00

2/ No increase

Data for Determining Rate of Deduction for Association Expenses.

- 10 -

(20) Enter in 14(d), 14(g), and 14(j) the sum of the entries in 12(d) and 13(d), 12(g) and 13(g) and 12(j) and 13(j), respectively.

5. If the rate of deduction for county association expense has not been determined, a slip of paper shall be prepared for each lot after the review of the computations for all Forms NCR-325 in the lot has been completed. Such slip of paper should be filed in the Computation Unit after the following information has been entered thereon:

- a. The total number of Forms NCR-325 in the lot.
- b. The total increased payments for the lot obtained by adding the entries in Section IV, line 14 for all Forms NCR-325 in the lot.
- c. The total adjusted deductions for the lot for multiple applicants obtained by adding the entries in Section IV, items 12(f), 12(i), and 12(l) for all multiple applicants whose names appear on Forms NCR-325 in the lot. A multiple applicant is one above whose name there is a serial number in the 7000 series.
- d. The initials of the review clerk who prepared such slip of paper.

6. Upon completion of the review of Forms NCR-325 sign and enter the date in the spaces provided therefor in Section III of RF-10. When a review of all lots in a transmittal has been completed, prepare RF-3 and release the original of Forms NCR-325 to the General Accounting Preaudit Office and the copies of such forms to the Examination Unit.

II. Instructions to Review Clerks for Reviewing Computations on Applications for Payment.

Computations on NCR-326

No Assignment and No Set-Off

Assignment or Set-Off

1. Review computations with respect to Section IV of NCR-326 as follows:
 - a. Obtain item 2(c) by multiplying item 1(c) by 100 percent minus the rate of deduction for county association expenses.
 - b. If no entries for assignments or set-offs have been made in items 3(b), 4(b), and 5(b), determine that the amount in item 2(c) has been transferred to item 6(c).
 - c. If entries for assignments or set-offs have been made in items 3(b), 4(b), or 5(b), proceed as follows:
 - (1) Determine that the entry on the first line in item 3(c) is the smaller of the entries in item 2(c) and item 3(b).

(2) Determine that the entry on the second line in item 3(c) is the result obtained by subtracting from item 2(c) the entry on the first line in item 3(c).

(3) If no entries have been made in item 4(b) or 5(b) determine that the entry in the second line in item 3(c) has been transferred to item 6(c).

(4) If entries have been made in item 4(b) or 5(b) obtain the entries for column (c) for lines 4 or 5 in the manner that the entries for line 3, column (c) are obtained. If line 4 is used and line 5 is not used, determine that the entry on the second line in item 4(c) has been transferred to item 6(c). If line 5 is used determine that the entry on the second line in item 5(c) has been transferred to item 6(c).

2. Review the computations with respect to Section V of NCR-327A as follows:

Computations on NCR-327A

- a. Determine that the entry in item 1(b) is the sum of the entries in column (b).
- b. Determine that the entry in item 1(c) is the sum of the entries in column (c).
- c. Obtain item 2(b) by subtracting from item 1(b) the entry in item 1(c).
- d. Obtain item 3(b) by multiplying item 2(b) by 100 percent minus the rate of deduction for county association expenses.
- e. If no entries for set-offs have been made in items 4(c), 5(c), or 6(c), and no entries for assignments have been made in column (e), determine that the amount in item 3(b) has been transferred to item 7(h).
- f. If entries for set-offs have been made in items 4(c), 5(c), or 6(c) and no entries for assignments have been made in column (e), proceed as follows:
 - (1) If an entry has been made in item 4(c) and no entries have been made in items 5(c) and 6(c)
 - (a) Determine that the entry in item 3(b) has been transferred to item 4(b).

No Set-Offs and No Assignments

Set-Off and No Assignment

- (b) Determine that the entry in item 4(h) is the smaller of the entries in items 4(b) and 4(c).
- (c) Obtain the entry for item 7(h) by subtracting from item 4(b) the entry in item 4(c).
- (2) If entries have been made in items 4(c) and 5(c) and no entry has been made in item 6(c)
 - (a) Obtain the entries for item 4(b) and 4(h) as set forth in paragraph f(1).
 - (b) Obtain the entry for item 5(b) by subtracting from the entry in item 4(b) the entry in item 4(c).
 - (c) Determine that the entry in item 5(h) is the smaller of the entries in items 5(b) and 5(c).
 - (d) Obtain the entry for item 7(h) by subtracting from the entry in item 5(b) the entry in item 5(c).
- (3) If entries have been made in items 4(c), 5(c), and 6(c)
 - (a) Obtain the entries for items 4(b) and 4(h) as set forth in paragraph f(1).
 - (b) Obtain the entries for items 5(b) and 5(h) as set forth in paragraph f(2).
 - (c) Obtain the entry for item 6(b) by subtracting from the entry in item 5(b) the entry in item 5(c).
 - (d) Determine that the entry in item 6(h) is the smaller of the entries in items 6(b) and 6(c).
 - (e) Obtain the entry in item 7(h) by subtracting from the entry in item 6(b) the entry in item 6(c).
- g. If no entries for set-offs have been made in items 4(c), 5(c), and 6(c) and entries for assignments have been made in column (e), proceed as follows:
 - (1) Obtain the entry for column (d) for each line on which the name of an assignee appears in column (g) by multiplying the entry in column (b) on such line by 100 percent minus the rate of deduction for county association expenses.

Assignment and
No Set-Off

g. If no entries for set-offs have been made in items 4(c), 5(c), and 6(c) and entries for assignments have been made in column (e), proceed as follows:

- (1) Obtain the entry for column (d) for each line on which the name of an assignee appears in column (g) by multiplying the entry in column (b) on such line by 100 percent minus the rate of deduction for county association expenses.

(2) Determine that the entry in column (f) on each line is the smaller of the entries in columns (d) and (e).

(3) Determine that the entry in item 1(f) is the sum of the entries in column (f).

(4) If item 1(f) is equal to or less than item 3(b)

- Determine that the entries in column (f) have been transferred to column (h).
- Determine that the entry in item 1(h) is the sum of the entries in column (h).
- Obtain the entry for item 7(h) by subtracting from the entry in item 3(b) the entry in item 1(h).

(5) If item 1(f) is greater than item 3(b)

- Divide item 3(b) by item 1(f). Carry such factor to six decimal places and round to four decimal places. Such factor should have been entered above the heading of column (f).
- Obtain the entries for column (h) by multiplying the entry in column (f) by the factor entered above the heading of column (f).
- Determine that the entry in item 1(h) is the sum of the entries in column (h) and determine that except for the rounding of fractions such entry is equal to the entry in item 3(b).
- Determine that a zero (0) is entered in item 7(h).

h. If entries for set-offs have been made in item 4(c), 5(c), or 6(c) and entries for assignments have been made in column (e), proceed as follows:

- Obtain the entries for items 4(b), 4(h), 5(b), 5(h), 6(b), and 6(h) in the manner set forth in paragraph f.
- Determine that the entry in column (b) on the line immediately following the last set-off is the result obtained by subtracting from the next to the last entry in column (b) the last entry in column (c).

Assignment
and Set-Off

- (3) If the last entry in column (b) is zero (0) determine that a zero (0) has been entered in column (h) opposite the name of each assignee and in item 7(h).
- (4) If the last entry in column (b) is greater than zero (0), proceed as follows:
 - (a) Obtain the entry for column (d) for each line on which the name of assignee appears in column (g) by multiplying the entry in column (b) on such line by 100 percent minus the rate of deduction for county association expenses.
 - (b) Determine that the entry in column (f) on each line is the smaller of the entries in columns (d) and (e).
 - (c) Determine that the entry in item 1(f) is the sum of the entries in column (f).
 - (d) If item 1(f) is equal to or less than the last entry in column (b)
 - (a-1) Determine that the entries in column (f) have been transferred to column (h).
 - (a-2) Determine that the entry in item 1(h) is the sum of the entries in column (h).
 - (a-3) Obtain the entries for item 7(h) by subtracting from the last entry in column (b) the entry in item 1(h).
 - (e) If item 1(f) is greater than the last entry in column (b)
 - (a-1) Divide the last entry in column (b) by 1(f). Carry such factor to six decimal places and round to four. Such factor should have been entered above the heading of column (f).
 - (a-2) Obtain the entries for column (h) by multiplying the entries in column (f) by the factor entered above the heading of column (f).
 - (a-3) Determine that the entry in item 1(h) is the sum of the entries in column (h) and determine that except for the round-

ing of fractions such entry is equal to the last entry in column (b).

(a-4) Enter zero (0) in item 7(h).

3. Upon completion of the review of all computations in connection with Forms NCR-326 and NCR-327a in a lot, initial and enter the date in the spaces provided therefor in Section III of RF-10. When the computations on all Forms NCR-326 and NCR-327a for a transmittal have been reviewed prepare RF-3 and release the forms to the Payment Schedule Unit.

Issued June 27, 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART IV - PAYMENT SCHEDULE UNIT

The personnel of the Payment Schedule Unit shall consist of adding clerks, typists, and review clerks. Review clerks shall use black ink. Forms NCR-326 and NCR-327 shall be assigned to adding clerks by lots.

I. Instructions to Adding Clerks.

1. Upon receipt of a lot determine whether RF-13 is attached to any Forms NCR-326 or NCR-327A. If RF-13 is not attached to any Form NCR-326 or NCR-327A in the lot, proceed in accordance with the instructions in paragraph 4 of this procedure.
2. If RF-13 is attached to a Form NCR-326 or NCR-327A examine the RF-14 file to determine whether an RF-14 has been prepared for the applicant.
 - a. If RF-14 has not been prepared for the applicant, prepare RF-14 as follows:
 - (1) Enter in the upper right-hand corner, in the space provided therefor, the name of the applicant. The last name of the applicant shall be entered first, followed by the first name and the middle initial of the applicant.
 - (2) Enter in the upper right-hand corner, in the space provided therefor, the address of the applicant.
 - (3) Enter below the title of the form and preceding the words "Agricultural Conservation Program" the symbol "1939."
 - (4) Enter in column (a) the State and county code and serial number of the application for payment.
 - (5) Enter in column (b) the gross payment on the application. The gross payment is entered in Section IV, item 1(c) of NCR-326, and in Section V, item 2(b) of NCR-327A.

Preparation
of RF-14

\$10,000 Payment

- 2 -

(6) If the amount of the gross payment is \$10,000 or less, enter such payment in column (c) of RF-14. If the amount of the gross payment is more than \$10,000 enter \$10,000 in column (c) of RF-14 and enter \$10,000 in Section IV, item 1(c) if the application is an NCR-326, or in Section V, item 2(b) if the application is an NCR-327A. Form NCR-326 or NCR-327A shall be taken to the person in charge of the Computation Unit with a request that Section IV of NCR-326 or Section V of NCR-327A be recomputed on the basis of the new entry in item 1(c) or 2(b), respectively, thereof.

(7) File Forms RF-14 in the Payment Schedule Unit in alphabetical order for the entire State.

b. If RF-14 has been prepared for the applicant, proceed as follows:

- (1) Enter in column (a) the State and county code and serial number of the application for payment.
- (2) Enter in column (b) the gross payment on the application for payment.
- (3) Add the amount of the gross payment on the application for payment and the cumulative amount in column (c) of RF-14. If the result is \$10,000 or less, enter the result in column (c) of RF-14. If the result is more than \$10,000, enter \$10,000 in column (c) of RF-14 and subtract from \$10,000 the total of the gross payments previously approved to the applicant and enter the result in Section IV, item 1(c) if the application is an NCR-326, or in Section V, item 2(b) if the application is an NCR-327A. Form NCR-326 or NCR-327A shall be taken to the person in charge of the Computation Unit with a request that Section IV of NCR-326 or Section V of NCR-327A be recomputed on the basis of the new entry in item 1(c) or 2(b), respectively, thereof.
- (4) If column (c) of RF-14 prepared for the applicant indicates that a payment aggregating \$10,000 has already been approved for the applicant, prepare and attach RF-4 to the application indicating that the maximum payment under the 1939 Agricultural Conservation Program has already been approved for such applicant. Enter the serial number of such application in Section II of RF-10.

Cumulative Payments of \$10,000

Notice of
Reduction in
Gross Payment

c. Where all or part of the gross payment due under an application for payment can not be made because of the \$10,000 limitation, prepare a statement in triplicate for the signature of the certifying officer, setting forth the fact that the gross payment under 1939 ACP application for payment _____ was reduced to \$ _____ because of the \$10,000 limitation. Attach the original of such statement to the original of the application for payment, attach the first copy of such statement to the State office copy of the application for payment, and refer the second copy of such statement to the Clearance Unit in order that it may be forwarded to the county office.

Notice of
Credit for
Association
Expenses

d. Where all or part of the gross payment due under an application for payment cannot be made because of the \$10,000 limitation, multiply that part of the gross payment which cannot be made by the applicable rate for county association expenses. Prepare a memorandum for the signature of the person in charge of the Application for Payment Section to the State Accountant advising that such amount cannot be deducted from the 1939 ACP application for payment _____ on account of the \$10,000 limitation. Such memoranda to the State Accountant shall be numbered serially beginning with the number 1.

Correction of
RF-14

3. Upon receipt of a lot containing Forms NCR-326 or NCR-327A which were previously submitted to the General Accounting Preaudit Office, Determine if RF-13 is attached thereto. If RF-13 is attached, make such changes as are necessary on RF-14 previously prepared for the applicant.

Preparation
of Totals

4. Totals may be obtained on an adding machine or comptometer. If an adding machine is used, the adding machine tape shall be attached to the RF-10 covering the lot for which totals were obtained. If a comptometer is used, enter the totals on a slip of paper and attach such slip of paper to the RF-10. All totals shall be labeled.

| | |
|--------------------------------------|---|
| Gross Payments | a. Obtain the total of the gross amounts for the lot by adding the entries in Section IV, item 1(c), of all Forms NCR-326 and Section V, item 2(b) of all Forms NCR-327A. |
| Net Payments | b. Obtain the total of the net payments for the lot by adding the payments to applicants and assignees. Payments to applicants will be found in Section IV, item 6(c) of NCR-326 and in Section V, item 7(h) of NCR-327A. Payments to assignees will be found in Section IV, item 3(c), 4(c), or 5(c) of NCR-326 opposite the name of the assignee and in Section V, item 1(h) of NCR-327A. |
| Grants of Aid | c. Obtain the total of the deductions for Grants of Aid, if any, for the lot by adding the amounts in Section IV, items 3(c), 4(c), or 5(c) of NCR-326 opposite the words "Grant of Aid," and the amounts in Section V, items 4(h), 5(h), or 6(h) of NCR-327A opposite the words "Grant of Aid." |
| 1940 Crop Insurance Premium Advances | d. Obtain the total of the deductions for <u>1940</u> Crop Insurance Premium Advances, if any, for the lot by adding the amounts in Section IV, item 3(c), 4(c), or 5(c) of NCR-326 opposite the words "Indebted to AAA, <u>1940</u> Crop Insurance Premium Advance," and the amounts in Section V, item 4(h), 5(h), or 6(h) of NCR-327A opposite the words "Indebted to AAA, <u>1940</u> Crop Insurance Premium Advance." |
| Expenses | e. Obtain the total deduction for county association expenses for the lot by subtracting from the gross payments for the lot the sum of the net payments for the lot, the deductions for Grants of Aid for the lot, and the deductions for 1940 Crop Insurance Premium Advances for the lot. Verify such amount by multiplying the gross payment for the lot by the applicable rate for county association expense deductions. If the amount obtained by the multiplication varies from the amount obtained by the subtraction by more than one-half cent (\$0.005) for each application in the lot, verify the computations on the applications. |
| | 5. If any corrections are made on an NCR-326 or NCR-327A, make the same corrections on the State office copy of such form. Prepare RF-4 indicating the correction made and forward RF-4 to the Clearance Unit. |

6. When all totals have been verified, sign and enter the date in the spaces provided in Section III of RF-10 and release the lot to a typist.
7. Upon receipt of a set of Forms ACP-22, accompanied by Forms ACP-104 and ACP-105, obtain totals for the columns entitled "Gross Amount," "Deduction," and "Net Amount Due" on ACP-22. If amounts have been entered in the "Deduction" column for "1940 Crop Insurance Premium Advances" or "Grants of Aid," obtain separate totals for such column for "County Association Expense Deductions," "1940 Crop Insurance Premium Advances," and "Grants of Aid." Label all totals and attach to ACP-22.

II. Instructions to Typists

ACP-104

1. Upon receipt of a lot, prepare Forms ACP-104 in quintuple (original on ACP-104 and four copies on ACP-104a) for each lot.
 - a. Enter in the upper right-hand corner, preceding the words "Agricultural Conservation Payments" the symbol "1939."
 - b. Enter in the space immediately following the word "State" the name of the State shown on RF-10
 - c. Enter in the space immediately following the word "County" the name of the county shown on RF-10
 - d. Enter in the space immediately following the words "Association expense deduction," in the blank space provided therefor, the rate of county association expense deduction. This rate may be obtained from Section IV, item 2(a) of any NCR-326 or from Section V, item 3, of any NCR-327A in the lot.
 - e. Enter in the space immediately following the words "Administrative No." the State and county code and lot number shown on RF-10. For example if the State and county code shown on RF-10 is 44-003, and the sheet number of such RF-10 is 37, the administrative number to be entered will be 44-003-37.
 - f. Enter in the first space immediately following the words "Sheet No." the sheet number, beginning with number 1 for the first sheet of ACP-104 for a lot and numbering all sheets for such lot consecutively.

Enter in the second space on each sheet for the lot immediately following the word "of" the number of sheets to be prepared for such lot. Such number may be obtained by dividing the number of cases in the lot by the number of cases which can be listed on one sheet of ACP-104.

g. Enter in column (a) the serial number shown on NCR-326 or NCR-327A. A serial number will be entered for each payee or group of payees who are to receive payment under the same application for payment, even though this may necessitate the repetition of a serial number.

NCR-326

h. Entries in columns (b), (c), and (d) for Forms NCR-326 shall be made as follows:

No Payment to Assignee
and Payment
to Applicant

(1) If no entry has been made with respect to an assignment in Section IV, item 3(c), 4(c), or 5(c) of NCR-326 and an entry has been made in Section IV, item 6(c) of NCR-326 -

(a) Enter in column (b) the name and address of the applicant as printed in Section IV, item 6(a) of NCR-326.

(b) Make no entry in column (c).

(c) Enter in column (d) the entry in Section IV, item 6(c) of NCR-326.

Payment to Assignee
and No Payment to
Applicant

(2) If an entry has been made with respect to an assignment in Section IV, item 3(c), 4(c), or 5(c) of NCR-326 and no entry has been made in Section IV, item 6(c) of NCR-326 -

(a) Enter in column (b) the name and address of the assignee as printed in Section IV item 3(a), 4(a), or 5(a) of NCR-326.

(b) Enter in column (c) opposite the entry in column (b) the name of the applicant as printed in Section IV, item 6(a) of NCR-326.

(c) Enter in column (d) the entry in Section IV, column (c) of NCR-326, opposite the name of the assignee.

Payment to
Assignee and
Payment to
Applicant

(3) If an entry has been made with respect to an assignment in Section IV, item 3(c), 4(c), or 5(c) and an entry has been made in item 6(c) of NCR-326 -

- (a) Enter in column (b) the name and address of the applicant as printed in Section IV, item 6(a) of NCR-326.
- (b) Make no entry opposite such name in column (c).
- (c) Enter in column (d) the entry in Section IV, item 6(c) of NCR-326.
- (d) Enter in column (b) below the previous entry in such column, the name and address of the assignee as printed in Section IV, item 3(a), 4(a), or 5(a), of NCR-326.
- (e) Enter in column (c) the name of the applicant as printed in Section IV, item 6(a) of NCR-326.
- (f) Enter in column (d) the entry in Section IV, column (c) of NCR-326, opposite the name of the assignee.

Deductions for
1940 Crop
Insurance Premium
Advances or
Grants of Aid
and No Payment
to Applicant or
Assignee

- (4) If no entry has been made with respect to an assignment in Section IV, item 3(c), 4(c), or 5(c) of NCR-326 and no entry has been made in item 6(c) but entries have been made showing deductions for 1940 Crop Insurance Premium Advances or Grants of Aid in Section IV, items 3(c), 4(c), or 5(c) -
 - (a) Enter in column (b) the name of the applicant as printed in Section IV, item 6(a) of NCR-326.
 - (b) Enter in column (c) the words "Entire payment deducted - 1940 CIP Adv." or the words "Entire payment deducted - Grant of Aid."
 - (c) Enter a zero in column (d).

NCR-327A

- i. Entries in columns (b), (c), and (d) for Forms NCR-327A shall be made as follows:

No Payment to Assignee
and Payment to
Applicant

- (1) If no entry has been made in Section V, column (h) opposite the name of any assignee in column (g) of NCR-327A and an entry has been made in Section V, item 7(h) of NCR-327A -
 - (a) Enter in column (b) the name and address of the applicant as printed in Section V, item 7, of NCR-327A.

(b) Make no entry in column (c).

(c) Enter in column (d) the entry in Section V, item 7(h) of NCR-327A.

Payment to Assignee and No Payment to Applicant (2) If an entry has been made in Section V, column (h) opposite the name of any assignee in column (g) and no entry has been made in Section V, item 7(h) of NCR-327A -

(a) Enter in column (b) the name and address of each assignee opposite whose name an amount appears in column (h), using a separate line for each name.

(b) Enter in column (c), for each name in column (b), the name of the applicant as printed in Section V, item 7 of NCR-327A.

(c) Enter in column (d), opposite the name of each assignee entered in column (b), the entry in Section V, column (h) of NCR-327A opposite such assignee's name in column (g).

Payment to Assignee and Payment to Applicant (3) If an entry has been made in Section V, column (h) opposite the name of any assignee in column (g) and an entry has been made in Section V item 7(h) of NCR-327A -

(a) Enter in column (b) the name and address of the applicant as printed in Section V, item 7 of NCR-327A.

(b) Make no entry opposite such name in column (c).

(c) Enter in column (d) the entry in Section V, item 7(h) of NCR-327A.

(d) Enter in column (b) below the previous entry in such column, the name and address of each assignee shown in Section V, column (g) of NCR-327A opposite whose name an entry appears in column (h), using a separate line for each name.

(e) Enter in column (c), for each name in column (b), the name of the applicant as printed in Section V, item 7 of NCR-327A.

Deductions for
1940 Crop
Insurance Premium
Advances or Grants
of Aid and No Payment
to Applicant or
Assignee

(f) Enter in column (d) opposite the name of each assignee entered in column (b), the entry in Section V, column (h) of NCR-327A opposite such assignee's name in column (g).

(4) If no entry has been made in Section V, column (h) opposite the name of any assignee in column (g) of NCR-327A and no entry has been made in item 7(h) but entries have been made showing deductions for 1940 Crop Insurance Premium Advances or Grants of Aid in Section V, items 4(h), 5(h), or 6(h) -

- (a) Enter in column (b) the name of the applicant as printed in Section V, item 7 of NCR-327A.
- (b) Enter in column (c) the words "Entire payment deducted - 1940 SIP Adv." or the words "Entire payment deducted - Grant of Aid."
- (c) Enter a zero in column (d).

j. Enter on the last line of the last sheet of ACP-104 for the lot, the total of the net payments for the lot. Obtain such total from the adding machine tape or slip of paper attached to the RF-10 for the lot.

2. After a set of Forms ACP-104 has been completed, prepare Form ACP-105 in triplicate (original on ACP-105 and two copies on ACP-105a) for such set.

- a. Enter in the second space in the upper right-hand corner immediately following the words "Administrative No." the administrative number shown on ACP-104.
- b. Enter in the space following the words "Prepared at" beneath the name of the office, the name of the city and State in which the form is being prepared. For example, if the form is being prepared in the Wisconsin State Office, enter the words "Madison, Wisconsin."

- c. Enter in the space to the right of the words "No. of Applications," the number of applications for payment in the lot covered by ACP-105.
- d. Enter in the central part of the form immediately below the words "THE UNITED STATES, Dr. To: Persons named on the attached Continuation Sheet (Payees)," the name of the first payee shown on the first sheet of the set of Forms ACP-104 for the lot. If more than one name has been listed on ACP-104, enter the phrase "et al," after the name entered on ACP-105.
- e. Enter in the spaces to the right of the first line of the certification, the numbers of the first and last pages of Forms ACP-104 in the set.
- f. Enter in the space following the words "gross amounts aggregating" and following the dollar sign (\$), the gross payment for all applications for payment in the lot covered by ACP-105. This amount will be the amount obtained from the adding machine tape or the slip of paper attached to RF-10 for the lot.
- g. Enter in the space following the words "Association expense at" in item (a) of the certification and on the line preceding the percentage sign (%), the rate of county association expense deduction. This rate may be obtained from Section IV, item 2 of any NCR-326 in the lot, or from Section V, item 3 of any NCR-327A in the lot.
- h. Enter in the space in item (a) of the certification immediately following the dollar sign (\$), the total amount of county association expense deductions for the lot. Such total may be obtained from the adding machine tape attached to RF-10 for the lot.
- i. Enter on the line entitled "Grants of Aid" in item (b) of the certification and immediately following the dollar sign (\$), the total amount of the Grants of Aid for the lot. Such total may be obtained from the adding machine tape attached to RF-10 for the lot.
- j. Enter on the line entitled "1940 Crop Insurance Premium Advances" in item (c) of the certification and immediately following the dollar sign (\$), the total amount of the 1940 Crop Insurance Premium Advances for the lot. Such total may be obtained from the adding machine tape attached to RF-10 for the lot.

- k. Enter in the space following the words "net payments aggregating" and after the dollar sign (\$), the amount of the net payments for the voucher. This amount will be the total amount shown in column (d) of the last sheet of ACP-104 for the lot.
- l. Enter in the space following the word "Title" the title of the certifying officer such as "Administrative Officer in Charge" or "Administrative Officer Acting in Charge."
- m. Enter in the space following the word "Date" the date of preparation of ACP-105.
3. When the Forms ACP-104 and ACP-105 have been completed for a lot, sign and enter the date in the spaces provided therefor in Section III of RF-10, and release the lot to a review clerk.
4. Upon receipt of Forms ACP-104 and ACP-105 from a review clerk, prepare ACP-22 in septuple (original and six copies) listing thereon as many lots as are available, provided the lots so included do not cover more than 300 payees. Do not include part of the same lot on two sets of Forms ACP-22.
 - a. Enter in the first space in the upper left-hand corner immediately above the words "Department or Establishment," the word "Agriculture."
 - b. Enter in the first space in the upper central part immediately above the words "Bureau or Office," the letters "A.A.A." and the name of the State office.
 - c. Enter in the second space in the upper left-hand corner immediately following the word "By," the name "G. F. Allen."
 - d. Enter in the second space in the upper central part immediately above the words "Title or rank," the words "Chief Disbursing Officer."
 - e. Enter in the second space in the upper right-hand corner immediately above the word "Station" the name of the city and State in which the regional disbursing office is located. The regional disbursing offices for the States in the North Central Region are located as follows:

| <u>City</u> | <u>States Served.</u> |
|------------------------|--|
| Chicago, Illinois | Iowa, Wisconsin, Illinois, Indiana, and Michigan. |
| Cleveland, Ohio | Ohio. |
| St. Louis, Missouri | Missouri. |
| Minneapolis, Minnesota | Minnesota and South Dakota. |
| Kansas City, Missouri | Nebraska |

- f. Enter in the third space in the upper left-hand corner immediately following the word "Period" the name of the month. The name of the month to be entered will be that of the month in which it is expected that the payments scheduled on the ACP-22 will be made.
- g. Enter in the third space in the upper right-hand corner immediately following the words "Symbol No.", the symbol number of the assistant disbursing officer. The symbol number of the assistant disbursing officer in the regional disbursing office may be obtained from the appropriate regional disbursing office.
- h. Enter in the fourth space in the upper left-hand corner immediately following the words "Bureau Schedule No." the bureau schedule number. Obtain this number from the person in charge of the Payment Schedule Unit, who shall keep a register of bureau schedule numbers. These numbers will be assigned to Forms ACP-22 consecutively and will be preceded by the number "39." The first schedule will be assigned the first available number in the series which was used for assigning schedule numbers to Forms 1064 prepared for county association expense vouchers for the 1939 fiscal year.
- i. Enter in the fourth space in the upper right-hand corner, immediately following the word "Date" the date of preparation of ACP-22.
- j. Enter in the fifth line immediately following the words "Appropriation or Fund" the symbol and title (abbreviated) of the appropriation shown on ACP-105.

- k. Enter in the column entitled "Bureau or Office Voucher No." the administrative number shown on each set of Forms ACP-105 covered by ACP-22.
- l. After entering the administrative number for a set of Forms ACP-105 in the column entitled "Bureau or Office Voucher No.," enter on the same line in the column entitled "Payee" the name of the payee as shown on such set of Forms ACP-105.
- m. Enter to the right of the name in the column headed "Payee" the number of payees for the lot. Obtain such figure by counting the number of entries, other than zero (0) in column (d) of ACP-104.
- n. Enter in the column entitled "Gross Amount" opposite the name in the column entitled "Payee" the gross amount entered on ACP-105.
- o. Enter in the column entitled "Deduction," opposite the name in the column entitled "Payee," the amount of the deductions for county association expenses entered on the ACP-105. Enter immediately below the amount of the deductions for county association expenses the amount of deductions for Grants of Aid and enter below such entry the amount of deductions for 1940 Crop Insurance Premium Advances. Obtain such entries from ACP-105. Enter an asterisk to the left of the entry in the "Deduction" column for 1940 Crop Insurance Premium Advances and enter two asterisks to the left of the entry for Grants of Aid. Enter in the last line of the column headed "Payee" the words "1940 CIP Adv." preceded by an asterisk, and the words "Grants of Aid" preceded by two asterisks.
- p. Enter in the column entitled "Net Amount Due" opposite the name in the column entitled "Payee" the amount of the net payments entered on the ACP-105.
- q. Enter in the space over the word "Title" at the bottom of ACP-22 the title of the certifying officer.
5. Release all lots covered by ACP-22, together with the sets of related Forms ACP-104 and ACP-105 to the adding clerk. The adding clerk will obtain totals of "Gross Amounts," "Deductions for County Association Expenses," "Deductions for 1940 Crop Insurance Premium Advances," "Deductions for Grants of Aid," and "Net Amount Due," and return all forms covered by ACP-22 to the typist.

6. When Form ACP-22 and related forms are returned by the adding clerk, make the following entries on ACP-22 -
 - a. Enter on the "Total" line for the "Cross Amount" column the total labeled "Gross Amount."
 - b. Enter on the "Total" line for the "Deduction" column the separate totals labeled "Deductions for County Association Expenses," "Deductions for 1940 Crop Insurance Premium Advances," and "Deductions for Grants of Aid." Enter an asterisk after the total for deductions for 1940 Crop Insurance Premium Advances and enter two asterisks after the total for the deductions for Grants of Aid.
 - c. Enter on the "Total" line for the "Net Amount Due" column the total labeled "Net Amount Due."
7. Enter above the name of the State in the upper left-hand corner of each sheet of ACP-104 in the lot the words "Bu. Sched. No." followed by the bureau schedule as shown on ACP-22.
8. Release the lots, together with Forms ACP-104, ACP-104a, ACP-105, ACP-105a, and ACP-22, to a review clerk.

III. Instructions to Review Clerks.

1. Review clerks shall work in pairs.
2. Verify the names of the State and county on Forms ACP-104 by checking such entries against the corresponding data on RF-10.
3. Determine that the administrative number on each set of Forms ACP-104 is correct by checking such administrative number against the State and county code and lot number on RF-10.
4. Verify the serial numbers on Forms ACP-104 by checking such serial numbers against the serial numbers on Forms NCR-326 or NCR-327A in the lot.
5. Verify the name and address of, and the payment to, each person whose name appears in column (b) of ACP-104 by checking such data against the corresponding data on NCR-326 or NCR-327A.
6. Check the last serial number on each sheet of ACP-104 against the first serial number on the next succeeding

sheet to make certain that the same item has not been duplicated. If an entry has been duplicated, draw a line through such entry on ACP-104.

7. Verify the total in column (d) on the last sheet of ACP-104 for the lot by checking such total against the total on the adding machine tape or slip or paper for "Net payments" attached to RF-10 for the lot.
8. Verify all entries on ACP-105.
9. If many errors have been made on a set of forms, return the forms to the typist and have a new set of forms prepared. Otherwise, make such corrections as are necessary. When a new set of forms has been prepared and reviewed in accordance with the instructions contained herein, the original set containing the errors should be destroyed.
10. After all forms have been reviewed and found to be correct, initial all Forms ACP-105 and ACP-105a in the lower left-hand corner. Sign and enter the date in the space provided therefor in Section III of RF-10 and release the lot or lots with Forms ACP-104 and ACP-105 to a typist.
11. Upon receipt of ACP-22 from the typist, check all entries on such form and correct any errors which have been made thereon. Initial all Forms ACP-22 in the lower left-hand corner. Release ACP-22 and all lots covered by such ACP-22 to the person designated to release schedules to the General Accounting Preaudit Office.

IV. Instructions for Release of Lots.

- I. When the review work in connection with all lots covered by one set of Forms ACP-22 has been completed, the original ACP-22 shall be referred to the State accountant to be stamped "Funds Available" and thereafter the original ACP-105 and the original ACP-22 shall be signed by a certifying officer. When the forms have been signed, detach the second copy of each sheet of ACP-104 in the set and the second copy of ACP-105 for each lot, and the second copy of ACP-22 and forward such copies to the State accountant. If the lot consists of cases which were previously suspended by the General Accounting Office, the lot number will be greater than 500 and the original and one copy of a preaudit difference statement should be attached to each case. Remove the copies of the preaudit difference statements and forward them to the State accountant with the copies of the Forms ACP-104, ACP-105, and ACP-22 for the lot.

2. Arrange the lots in the following order:
 - a. Form ACP-22 (original and five copies). Stamp the third copy of ACP-22 "Forward to Records and Accounts Section, A.A.A., Washington, D. C."
 - b. Form ACP-105 (original and one copy) for the lots covered by ACP-22.
 - c. A set of Forms ACP-104 (original and three copies) for each lot covered by ACP-22.
 - d. Forms NCR-326, NCR-327A, and the forms attached thereto, in each lot covered by ACP-22. If any Forms RF-13 are attached to Forms NCR-326 or NCR-327A, such Forms RF-13 should not be detached, but should accompany Forms NCR-326 and NCR-327A to the General Accounting Preaudit Office.
 - e. Fasten all forms in the lot except ACP-22 by means of an Aaco fastener or other comparable fastener.
3. Prepare RF-3 and release the Forms ACP-22, ACP-104, ACP-105, NCR-326 and NCR-327; and NCR-327A, together with the copy of RF-3, to the General Accounting Preaudit Office. Obtain the signature of a representative of the General Accounting Preaudit Office on the original RF-3 and send such original RF-3, together with Forms RF-10 to the record clerk in the Records Unit. Forward the suspended cases, if any, together with a copy of RF-3, to the Clearance Unit.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART V - CLEARANCE UNIT

I. General

All clerks working in the Clearance Unit should become thoroughly familiar with all instructions contained in NCR-State-308 (II) and with all other instructions relating to the 1939 Agricultural Conservation Program in the States of Illinois, Indiana, Iowa, Michigan, Minnesota, Nebraska, Ohio, and South Dakota.

As a general rule suspended cases will be returned to the county office for correction, accompanied by a letter or Form RF-4 indicating the nature of the error. If it is thought desirable, suspended cases may be taken to the county office by a farmer fieldman or other representative of the State office or the county committee may be called to the State office in order that the necessary corrections may be made.

When suspended farm computation sheets or applications for payment are returned to the county office, the copies thereof, as well as the originals, must be returned.

All suspended cases which are returned to the county office whether by mail or by a representative of the State office will be listed on RF-10 and resubmitted by the county office in the regular manner. All suspended cases for which the suspension was unwarranted or for which the reason for suspension was removed in the State office will be forwarded to the Records Unit for the preparation of RF-10.

II. Corrections on Forms in State Office

When corrections are made in the State office on transmittal sheets, farm computation sheets, or applications for payment, pencil copies of Forms RF-4 or RF-5 indicating the corrections made will be prepared and transmitted to the Clearance Unit. Upon receipt of such forms a typed copy shall be prepared and transmitted to the county office. The pencil copies of such forms shall be filed in the general county file.

III. Suspensions Made by APS Because of Incorrect or Missing Data.

Farm computation sheets and applications for payment which are suspended in the Application for Payment Section shall be cleared in the manner found to be the most expeditious. As a general rule suspended cases shall be returned to the county office accompanied by letters or typed copies of Forms RF-4 explaining the error and the manner in which the error should be corrected. A copy of the letter or the pencil copy of RF-4, as the case may be, shall be filed in the general county file.

If suspended cases are taken to the county by a farmer fieldman or other representative of the State office, the Forms RF-4 attached thereto should be examined to determine that the reason for suspension is adequately set forth.

If in the examination of a suspension it is found that the suspension was unwarranted or if the reason for suspension is removed without returning the case to the county office, write the words "Suspension Unwarranted" or "Suspension Removed" on the RF-4 attached to the case, obtain the initials of the person in charge of the Application for Payment Section or some other authorized person on the RF-4, and transmit the case to the Records Unit for the preparation of RF-10.

IV. Suspension Because of \$10,000 Limitation.

Cases
Suspended
in Exam-
nation Unit

1. When a case is received from the Examination Unit which was suspended because the applicant is other than an individual, partnership, or estate and has an interest in farms or ranches in other States, prepare Form ACP-107 in triplicate. Forward the original and one copy of this form to the Comptroller of the Agricultural Adjustment Administration, Old Post Office Building, Washington, D. C. The other copy of this form, together with the application for payment, shall be filed in a file marked "Correspondence with Comptroller, \$10,000 Payments."

Notice from
Comptroller
of A.A.A.

- a. Upon return of Form ACP-107 from the Comptroller of the A.A.A., enter on the copy thereof the information shown on the original and file such copy with the original of the application for payment and RF-13 shall be removed and destroyed.

Entire Pay-
ment Approved

(1) If the entire amount of the gross payment as computed on the application for payment may be approved, write the words "Suspension Removed" on RF-4 and release the application for payment to the Records Unit for the preparation of RF-10.

Partial Pay-
ment Approved

(2) If only a part of the gross payment computed on the application for payment may be approved, prepare a statement in triplicate for the signature of the certifying officer setting forth the fact that the gross payment under 1939 ACP application for payment was reduced to \$ _____ because of the \$10,000 limitation. Attach the original of such statement to the original of the application for payment, attach one copy of such statement to the State office copy of the application for payment, and forward the other copy of such statement to the county office together with a letter requesting that office to make the necessary corrections on the county office copy of the application for payment and advise the applicant of the reduction in payment. Recompute the application for payment on the basis of the reduced gross payment. Write the words "Suspension Removed" on RF-4 and release the application for payment to the Records Unit for the preparation of RF-10.

No Payment
Approved

(3) If no part of the gross payment computed on the application for payment may be approved, prepare a statement for the signature of the certifying officer setting forth such fact. Attach the original and one copy of such statement to the original and the State office copy of the application for payment and file the original and copy of the application for payment in the Clearance Unit. Forward the other copy of the statement to the county office together with a letter requesting that office to advise the applicant that no payment will be made under the application for payment.

(4) In those cases where only a part or none of the gross payment computed on the application for payment can be approved, prepare a memorandum for the signature of the person in charge of the Application for Payment Section to the State Accountant advising him of the State and county code and serial number of the application for payment and the amount of county association expenses which cannot be deducted on account of the \$10,000 limitation.

Notice to
Accountant
When Payment
Is Reduced

Such memoranda to the State accountant shall be numbered in the same series as that used in numbering similar memoranda prepared in the Payment Schedule Unit.

b. When an application for payment to which Form ACP-107 is attached is suspended by the General Accounting Preaudit Office because of an error in computation proceed as follows:

(1) If, as a result of the correction of the error, the applicant will be entitled to a smaller payment resubmit the application for payment to the General Accounting Preaudit Office in the regular manner and prepare a memorandum to the Comptroller of the Agricultural Adjustment Administration advising him of the State and county code and serial number of the application for payment, the name and address of the applicant, and the corrected amount of the gross payment computed for the applicant.

(2) If, as a result of the correction of the error, the applicant will be entitled to a larger payment, prepare a new Form ACP-107. The word "CORRECTED" shall be entered at the top of the new Form ACP-107. Thereafter, Form ACP-107 and the application for payment shall be handled in accordance with the instructions contained in paragraph 1 of this Section IV.

Cases Suspended in the Payment Schedule Unit

2. When an application for payment is suspended by the Payment Schedule Unit because the maximum payment of \$10,000 has already been approved, file such application, together with the copy thereof, in the Clearance Unit. Forward a copy of the statement attached to the application for payment to the county office, together with a letter requesting that office to advise the applicant that no payment will be made under the application for payment.

Payment Reduced in the Payment Schedule Unit

3. When a copy of a statement setting forth the fact that the gross payment under an application for payment was reduced because of the \$10,000 limitation is received from the Payment Schedule Unit, forward such statement to the county office, together with a letter requesting that office to make the necessary correction on the county office copy of the application for payment and advise the applicant of the reduction in payment.

V. General Accounting Preaudit Office Suspensions

Suspended
Farm
Computation
Sheets

1. Farm Computation sheets which are suspended by the General Accounting Preaudit Office shall be corrected and returned to the General Accounting Preaudit Office. In all cases the State office copy shall be corrected to agree with the corrected original and the county office shall be notified of such correction.
2. Applications for payment which are suspended by the General Accounting Preaudit Office shall be corrected and returned to the General Accounting Preaudit Office, together with a reply to the preaudit difference statement, over the signature of a certifying officer. Wherever practicable, the reply to a preaudit difference statement shall be made on such preaudit difference statement. All corrections on applications for payment except corrections of items which are the results of computations must be initialed by the member of the county committee who certified the application. The suspended applications for payment and all forms returned therewith must be resubmitted to the General Accounting Preaudit Office even though a new application for payment is prepared.

Suspended
Applications
for Payment

VI. County Office Requests for Corrections

1. If a memorandum requesting the correction of an NCR-325 is received from the county office, forward such memorandum to the person in charge of the Application for Payment Section, or some person designated by him, who shall initial the memorandum if the proposed correction is acceptable. If there is any doubt as to the acceptability of the proposed correction, the county committee shall be requested to furnish a complete statement of the facts in the case. If it is deemed necessary the case should be investigated by a representative of the State committee. If the correction is acceptable, proceed as follows:
 - a. If the NCR-325 has not been released to the General Accounting Preaudit Office, make the necessary corrections on the original and State office copy thereof and handle the corrected NCR-325 in the regular manner.
 - b. If the NCR-325 has been released to the General Accounting Preaudit Office but no application for payment prepared from the NCR-325 has been released to the General Accounting Preaudit Office, prepare a memorandum requesting that office to return the NCR-325. Upon receipt of the NCR-325 make the necessary corrections on the original and State office copy thereof and resubmit the original of

NCR-325 Not
Released to
GAPO

NCR-325 Released
to GAPO; Applica-
tion for Payment
Not Released to
GAPO

NCR-325 to the General Accounting Preaudit Office. The corrected NCR-325 shall be resubmitted to the General Accounting Preaudit Office prior to or at the same time that the first application prepared on the basis of the corrected NCR-325 is submitted to that office. No statement signed by a member of the county committee or a certifying officer explaining or recommending the corrections need accompany the corrected NCR-325 or the application prepared therefrom. However, all corrections on the application for payment other than corrections in items which are the results of computations must be initialed by the member of the county committee who certified the application for payment.

NCR-325 and Application For Payment Released to GAPO. Application for Payment Not Released to D.O.

c. If an application for payment prepared from the NCR-325 has been released to the General Accounting Preaudit Office and such application for payment has not been forwarded to the Disbursing Office, prepare a memorandum requesting the suspension of the application for payment and the return of the NCR-325. Upon receipt of such forms make the necessary corrections on the originals and the State office copies thereof and resubmit the originals to the General Accounting Preaudit Office. The corrected NCR-325 shall be resubmitted to the General Accounting Preaudit Office prior to or at the same time that the first application for payment prepared on the basis of the corrected NCR-325 is submitted to that office. No statement signed by the county committee explaining and recommending the corrections need accompany the corrected NCR-325 or the applications prepared therefrom. However, all corrections on the applications for payment other than corrections in items which are the results of computations must be initialed by the member of the county committee who certified the application for payment. The reply to the Preaudit difference statement shall fully explain the corrections which have been made.

d. If an application for payment prepared from the NCR-325 has been released to the General Accounting Preaudit Office and released by that office to the Disbursing Office, a new NCR-325 shall be prepared and submitted to the General Accounting Preaudit Office. Such NCR-325 shall be accompanied by a statement signed by a member of the county committee explaining and recommending the corrections, if the corrections are other than corrections in items which are the results of computations, and by a memorandum of explanation signed by a certifying officer. This

NCR-325 and Application for Payment Released to GAPO. Application for Payment Released to D.O.

new NCR-325 shall be submitted to the General Accounting Preaudit Office prior to or at the same time that the first application for payment prepared on the basis of such NCR-325 is submitted to that office. The adjustment application for payment for the applicant who was paid on the basis of the incorrect data shall be handled in accordance with the instructions for handling adjustment cases. The application for payment for each person who was not paid on the basis of the incorrect data shall be prepared on the basis of the corrected NCR-325. Such applications need not be accompanied by a statement signed by a member of the county committee or a certifying officer explaining or recommending the corrections. However, all corrections on the application for payment other than corrections in items which are the results of computations must be initialed by the member of the county committee who certified the application for payment.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

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★ OCT 5 1939 ★

INSTRUCTIONS RELATIVE TO HANDLING FARM COMPUTATION SHEETS, APPLICATIONS FOR PAYMENT AND S. Department of Agriculture RELATED FORMS UNDER THE 1939 AGRICULTURAL CONSERVATION PROGRAM IN THE STATES OF ILLINOIS, INDIANA, IOWA, MICHIGAN, MINNESOTA, NEBRASKA, OHIO, AND SOUTH DAKOTA.

NCR-State-308 (II) is hereby amended as follows:

1. General, page 2, the definition of the term "LOT" is amended to read as follows:
 2. LOT means all farm computation sheets or applications for payment, the farm numbers or serial numbers of which are listed on one sheet of RF-10.
2. Part I, Section I, paragraph 6, item b is amended to read as follows:
 - b. For each NCR-326 or 327A for which the serial number on RF-7 or RF-8 has been circled, determine that entries have been made for set-offs in Section IV of NCR-326 or in Section V of NCR-327A, or that a properly executed copy of RF-2 is attached to such form. If entries have not been made for set-offs and RF-2 is not attached, or if entries have been made for set-offs and the amount of indebtedness as shown on the application for payment does not agree with the amount of indebtedness on the corresponding RF-12, prepare and attach RF-4 to the case. Do not remove the application from its place in the transmittal.
3. Part I, Section II, paragraph 4 is amended by adding at the end thereof the following:

Upon receipt of listings from the Payment Schedule or Clearance Unit containing data with respect to deductions for 1940 Crop Insurance Premium Advances or grants of aid, or set-offs in favor of governmental agencies, or refunds, post such data in Section II of the appropriate Forms RF-12 and file such listings in a separate file by schedule number.

Upon receipt of copies of Forms ACP-22, ACP-104, 1096, and 1044 (Schedule of Collections) from the Regional Disbursing Office, withdraw the listing prepared for such schedule and enter thereon the D.O. voucher number or certificate of deposit number and the date of the voucher or deposit. Complete the entries in columns (c) and (d) of the related Forms RF-12. If the indebtedness is completely liquidated, file the RF-12 in the dead file. Forward a copy of the listing to the county office and advise that such data should be posted on Forms RF-12 in the county office.

4. Part II, Section I, item a, subitem (4) is amended to read as follows:
 - (4) If there are no entries for acreage allotments on line 1, columns (b), (c), (d), and (f), and the entry on line 2, column (b) or (c) is in excess of 8.0 or there is an entry on line 2, column (d) or (f), check the entries on line 3 against the applicable columns on NCR-309. If there are no entries in such columns on NCR-309, check such entries against county check yields.
5. Part II, Section I, paragraph 2, item a is amended by deleting the second sentence thereof.
6. Part II, Section I, paragraph 2 is amended by deleting item b thereof.
7. Part II, Section II, paragraph 2, item d is amended to read as follows:
 - d. If entries have been made in column d, determine that the name of a type of tobacco has been entered in the heading of such column and that the applicable rate of payment per pound has been entered below the name of the type of tobacco. The rates of payment are: \$0.008 for Burley, \$0.0126 for dark air-cured, and \$0.01 for cigar filler and binder.
8. Part II, Section IV, paragraph 4, item b is amended by deleting the word "not" in the first line thereof.
9. Part II, Section V, paragraph 5 is amended by adding the following new item d after item c thereof:
 - d. After checking the entries on NCR-326 against those on NCR-325, if the entries on such forms are in agreement, enter the lot number of the lot in which NCR-326 is included above the serial number for such application in Section IV of NCR-325.

10. Part II, Section V, paragraph 6 is amended by adding the following new item d after item c thereof:
 - d. After checking the entries on NCR-327 against those on NCR-325, if the entries on such forms are in agreement, enter the lot number of the lot in which NCR-327 is included above the serial number for such application in Section IV of NCR-325.
11. Part II, Section VI, paragraph 13 is amended to read as follows:
 13. If a set-off has been made on NCR-326 or NCR-327A in favor of the Agricultural Adjustment Administration for an indebtedness which arose out of other than a "1940 Crop Insurance Premium Advance" or a "Grant of aid" prepare and attach RF-4 to such NCR-326 or NCR-327A.
12. Part II, Section VIII, paragraph 2 is amended to read as follows:

Release all suspended cases in the transmittal, including the State office copies of such suspended cases, together with the second copy of RF-3, to the Clearance Unit. Obtain the signature of a representative of the Clearance Unit in the space provided on the original RF-3. Release all approved Forms NCR-326 and NCR-327A in the transmittal, together with related Forms NCR-327 and the first copy of RF-3 and the RF-10, to the Computation Unit. Obtain the signature of a representative of the Computation Unit in the space provided on the original of RF-3 and send such original RF-3 to the record clerk in the Records Unit.
13. Part III, page 1, the paragraph thereof with respect to idle farms is amended to read as follows:

If the word "idle" has been entered below the State and county code and farm number on NCR-325, determine that no computations have been made with respect to columns (b), (c), (d), (e), (f), and (g) of Section I, and determine that no computations have been made with respect to column (h) of Section I of the farm is a general allotment farm, since no payments other than soil-building and restoration land payments will be made with respect to any farm which is idle in 1939.

Idle farms
14. Part III, Section I, paragraph 1, item c, subitem (4) is amended to read as follows:

(4) Obtain the entries for 7(d) as follows:

(a) Burley - cigar filler and binder. If one entry has been made in 6(d) enter in 7(d) the result obtained by multiplying 3(d) by \$0.02. If two entries have been made in 6(d) enter in the left half of 7(d) the result obtained by multiplying 3(d) by \$0.02 and enter to the right of such figure, separated by a dash, the result obtained by multiplying 3(d) by \$0.08.

(b) Dark air-cured - If one entry has been made in 6(d) enter in 7(d) the result obtained by multiplying 3(d) by \$0.018. If two entries have been made in 6(d) enter in the left half of 7(d) the result obtained by multiplying 3(d) by \$0.018 and enter at the right of such figure, separated by a dash, the result obtained by multiplying 3(d) by \$0.072.

15. Part III, Section I, paragraph 1, item e, subitem (2) is amended to read as follows:

(2) Obtain 4(f) by multiplying 3(f) by \$0.018.

16. Part III, Section I, paragraph 1, item e, subitem (5) is amended to read as follows:

(5) Obtain 7(f) by multiplying 3(f) by \$0.036.

17. Part III, Section I, paragraph 1, item f, subitem (2) thereof is amended to read as follows:

(2) Obtain 6(g) by subtracting from 2(g) the larger of 1(g) and 3.0 acres.

18. Part III, Section I, paragraph 1, item g, subitem (2) is amended to read as follows:

(2) Obtain 4(h) by multiplying 3(h) by \$0.99.

19. Part III, Section I, paragraph 1, item g, subitem (5) is amended to read as follows:

(5) Obtain 7(h) by multiplying 3(h) by \$7.20.

20. Part III, Section I, sub-paragraph 4, item b, is amended by adding the following new item (9) after subitem (8) thereof and by renumbering old subitems (9), (10), (11), (12), (13), (14), (15), (16), (17), (18), (19), and (20) as subitems (10), (11), (12), (13), (14), (15), (16), (17), (18), (19), (20), and (21), respectively:

(9) Obtain 10(d), 10(f), 10(g), 10(i), 10(j), and 10(l) by adding the entries on lines 1 to 9, inclusive, in such columns.

21. Part III, Section I, paragraph 5, item b is amended to read as follows:

b. The total increased payments for the lot obtained by adding the entries in Section IV, line 14 for all Forms NCR-325 in the lot except the entries for persons above whose names an "X" has been entered.

22. Part III, Section II, paragraph 1, item a is amended by adding at the end thereof the following:

If a percentage entry has been made in column (b) immediately below the space for the amount of an assignment, multiply such percentage by the entry in item 2(c) and enter the result in column (b) opposite the name of the assignee.

23. Part III, Section II, paragraph 2, item g is amended to read as follows:

g. If no entries for set-offs have been made in items 4(c), 5(c), and 6(c) and the names of assignees have been entered in column (g), proceed as follows:

24. Part III, Section II, paragraoh 2, item g, subitem (l) is amended by adding at the end thereof the following:

If a percentage entry has been entered in column (g) following the name and address of the assignee, and no amount has been entered on the same line in column (e), multiply such percentage by the entry in column (d) and enter the result in column (e).

25. Part III, Section II, paragraph 2, item h is amended to read as follows:

h. If entries for set-offs have been made in items 4(c), 5(c), and 6(c) and the names of assignees have been entered in column (g), proceed as follows:

26. Part III, Section II, paragraph 2, item h, subitem (1) is amended by adding at the end thereof the following:

If a percentage entry has been entered in column (g) following the name and address of the assignee, and no amount has been entered on the same line in column (e), multiply such percentage by the entry in column (d) and enter the result in column (e).

27. Part IV, Section I, paragraph 4, item a is amended by adding at the end thereof the following:

If a gross payment in excess of \$10,000 is entered in Section IV, item 1 (c) of NCR-326 or in Section V, item 2 (b) of NCR-327A, reduce such gross payment to \$10,000. Refer the NCR-326 or NCR-327A to the person in charge of the Computation Unit with a request that such form be recomputed on the basis of the reduced gross payment. Statements with respect to the reduction in the gross payment and the credit for association expenses should be prepared and handled in accordance with the instructions contained in Section I, paragraphs 2 c and 2 d, respectively of this Part IV.

28. Part IV, Section I, paragraph 4, item b is amended to read as follows:

b. Obtain the total of the net payments for the lot by adding the payments to applicants, assignees, and governmental agencies other than the Agricultural Adjustment Administration. Payments to applicants will be found in Section IV, item 6(c) of NCR-326, and in Section V, item 7(h) of NCR-327A. Payments to assignees and governmental agencies will be found in Section IV, item 3(c), 4(c), and 5(c) of NCR-326 opposite the names of assignees or governmental agencies, and in Section V, column h of NCR-327A opposite the names of the assignees or governmental agencies.

29. Part IV, Section II, paragraph 1, is amended by deleting the items h, i, and j and substituting in lieu thereof the following:

h. Enter in column (b) the name and address of the payee. If the applicant is a payee, his name should be shown first in column (b), followed by the names of persons or agencies in whose favor an assignment or set-off is shown.

- (1) If a payment is to be scheduled in favor of a governmental agency as assignee, the name of the payee in column (b) will be shown as "Treasurer of the United States, c/o (Name of governmental agency), (Address)."
- (2) If a payment is to be scheduled in favor of a governmental agency as a set-off against the applicant's payment, the name of the payee in column (b) will be shown as "Treasurer of the United States, c/o (Name of governmental agency), (Address), Indebtedness of (Name of debtor)."
- (3) Deductions for 1940 crop insurance premium advances or grants of aid will not be scheduled on ACP-104. However, if the entire payment due the applicant is used in liquidating a 1940 crop insurance premium advance or a grant of aid, enter in column (b) the name of the applicant.

- i. Enter in column (c) opposite the name of each assignee whose name appears in column (b) the name of the applicant. If the entire payment due the applicant is used in liquidating a 1940 crop insurance premium advance or a grant of aid, enter in column (c) the words, "Entire payment deducted - 1940 CIP Adv.", or the words, "Entire payment deducted - Grant of aid."
- j. Enter in column (d) the amount of payment due each payee whose name is listed in column (c). Payments to applicants will be found in Section IV, item 6(c), of NCR-326, and in Section V, item 7(h) of NCR-327A. Payments to assignees and to governmental agencies as set-offs will be found in Section IV, items 3(c), 4(c), and 5(c) of NCR-326, and in Section V, column (h), opposite the name of each assignee or governmental agency, of NCR-327A.

If the entire payment due the applicant is used in liquidating a 1940 crop insurance premium advance or a grant of aid, enter a zero in column (d) opposite the name of the applicant in column (c).

- k. Enter on the last line of the last sheet of ACP-104 for the lot the total of the net payments for the lot. Obtain such total from the adding machine tape or slip of paper attached to the RF-10 for the lot.

30. Part IV, Section III, paragraph 11 is amended to read as follows:

11. Upon receipt of ACP-22 from the typist, check all entries on such form and correct any errors which have been made thereon. Initial all forms ACP-22 in the lower left-hand corner. If an entry has been made in item b or item c of ACP-105 covering deductions for grants of aid or 1940 crop insurance premium advances, or if set-offs have been made in favor of governmental agencies on ACP-104, prepare a listing in duplicate for the Records Unit. Enter in the upper right-hand corner thereof the Bureau schedule number of ACP-22 covering such payments and the name of the program. Enter on each listing the name of each applicant against whose payment a deduction is being made for 1940 crop insurance premium advances or grants of aid, or from whose payment a set-off is being made in favor of governmental agencies. Enter opposite each such person's name, the State and county code and serial number of the application, the administrative number of the voucher on which such application is listed, and the amount of the deduction or set-off and the purpose for which the deduction or set-off was made. Forward the listing in duplicate to the Records Unit. Release ACP-22 and all lots covered by ACP-22 to the person designated to release schedules to the General Accounting Preaudit Office.

31. Part V, Section IV, paragraph 1, item a is amended to read as follows:

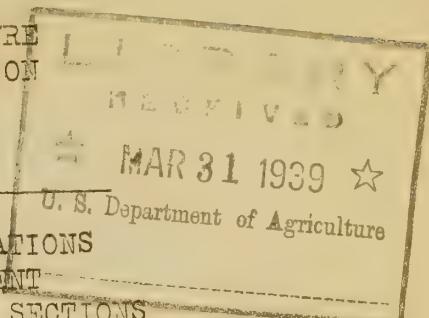
a. Upon return of Form ACP-107 from the Comptroller of the A.A.A. enter on the copy thereof the information shown on the original and file such copy with the State office copy of the application for payment. Attach the original of ACP-107 to the original of the application for payment and remove and destroy RF-13.

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NCR-State 308-(P)

Issued March 13, 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION



INSTRUCTIONS RELATIVE TO HANDLING APPLICATIONS
FOR PAYMENT UNDER THE 1939 PRICE ADJUSTMENT
PROGRAM IN STATE APPLICATION FOR PAYMENT SECTIONS
IN THE NORTH CENTRAL REGION.

C O N T E N T S

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| Part I | Records |
| Part II | Examination |
| Part III | Computation |
| Part IV | Payment Schedule |
| Part V | Clearance |

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

GENERAL

The instructions contained herein shall be followed in Application for Payment Sections in State offices of the North Central Region in handling 1939 price adjustment applications for payment and related forms.

QUESTIONS PERTAINING TO PROCEDURE

Members of the State committee and all persons in the Application for Payment Section who are to handle price adjustment applications should become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the 1939 Price Adjustment Payment Program. Deviation from these instructions will not be permitted. Any question relative to the procedure to be followed in any case should be referred to the person in charge of the Application for Payment Section if the person in charge of the unit is unable to satisfactorily answer the question. If the question is not covered by the instructions contained herein, such question shall be referred to the Director of the North Central Division.

Any entry which is made in the State office, in accordance with this procedure, must be made on both the original and the copy of the application. Whenever an entry is to be encircled in accordance with this procedure, it shall be encircled in such a manner that the entry will remain legible.

CHANGES AND CORRECTIONS

No change or correction shall be made in any form used in connection with the 1939 Price Adjustment Program unless such change or correction is specifically authorized by these instructions. In making changes or corrections draw a line through the incorrect entry in such a manner that the entry will remain legible and insert the correct entry in the nearest available space.

DEFINITION OF TERMS

As used herein, the following terms shall have the following meanings:

1. 1939 Price Adjustment Program means the program for making adjustment payments with respect to the 1939 wheat, corn, or cotton crop pursuant to the Price Adjustment Act of 1938.

2. Farm Number means the minor civil division code and farm number assigned to a farm.
3. Transmittal means all applications which are transmitted from a county office to the State office at one time.
4. Lot means all applications, the farm numbers of which are listed on one sheet of NCR-314.
5. Lot Number means the number assigned to a lot. Such number shall be the same as the sheet number of NCR-314.
6. Suspended Case means an application which must be returned to the county office for correction or which cannot be approved without additional information.

FORM USED

The numbers and titles of the forms to be used in the Application for Payment Section are as follows:

NCR-314 - Transmittal Sheet for Applications for Payment.

NCR-331 - Progress Report on Work of Application for Payment section.

RF-301 - Progress Record.

RF-202 - Letter to be used in connection with indebtedness to U. S. Government.

RF-203 - Release of Lots and Suspended Cases.

RF-204 - Suspension Sheet

RF-205 - Transmittal Correction Sheet

ACP-90 - Application for Wheat Payment - 1939 Price Adjustment Program.

ACP-97 - Application for Corn Payment - 1939 Price Adjustment Program.

ACP-98 - Application for Cotton Payment - 1939 Price Adjustment Program.

ACP-91 - Public Voucher for 1939 Price Adjustment Payments
(Continuation Sheet)

ACP-92 - Public Voucher for 1939 Price Adjustment Payments

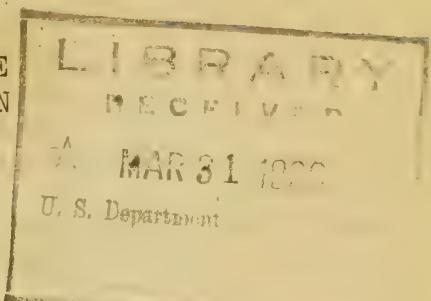
Form 1064 - Schedule of Disbursements.

Issued March 13, 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISIONPART I - RECORDS UNIT

I. Instructions to Receiving Clerks.

1. Applications and Forms NCR-314 must be received in duplicate.
2. When applications and related forms and papers are received, stamp on the back of each sheet of such forms the date of receipt.
3. Enter in the space provided therefor in the upper right-hand corner of NCR-314 the date of receipt of such form.
4. Two clerks working together shall check the farm numbers on the applications against the farm numbers on NCR-314.
 - a. Enter a check mark to the right of each farm number on NCR-314 for which there is included in the transmittal an application with a corresponding farm number.
 - b. If an application is received and the farm number on such form is not listed on NCR-314, enter such farm number in Section I of NCR-314 and correct the total in the last line of Section I. Initial all such corrections.
 - c. When such a correction is made on NCR-314, prepare RF-205 as follows:
 - (1) Enter in the upper right-hand corner of such form the State and county code and the date of preparation.
 - (2) Strike the symbols "NCR-224" and "NCR-229" from the line below the title of the form and enter in lieu thereof the symbol "NCR-314-WPAP-39", "NCR-314-Corn PAP-39", or "NCR-314 Cotton PAP-39", whichever is applicable.
 - (3) Enter in column (a) the sheet number of NCR-314 to which the addition has been made.
 - (4) Enter in column (b) the farm number which has been added.
 - (5) Enter in column (c) the words "Application not previously listed on NCR-314."



- d. If an application is missing for a farm number which is listed on NCR-314, draw a line through such farm number and correct the total in the last line of Section I. Initial all such corrections.
- e. When such a correction is made on NCR-314, prepare RF-205 as follows:
 - (1) Enter on RF-205 in column (a) the sheet number of NCR-314 upon which such correction is made.
 - (2) Enter in column (b) the farm number which was deleted from NCR-314.
 - (3) Enter in column (c) the words "Application not included in transmittal".
- f. If the State and county code has not been entered on an application, make such entry. If a farm number has not been entered on an application, enter such farm number if it can be obtained from NCR-314 or NCR-309. If such farm number cannot be determined, prepare and attach RF-204 to such application.
- g. After all corrections have been made on NCR-314 and after RF-205 has been prepared, transmit RF-205 to the Clearance Unit.

5. Check all names in Section III of the application against the Register of Indebtedness. If it appears that any applicant is indebted to the United States Government, prepare a pencil copy of RF-202 and refer it to a typist for the preparation of an original and one copy. Mail the original of RF-202 to the county office and attach the copy to the application. When the original of RF-202 is returned by the county office, forward such form to the Clearance Unit.
6. After applications have been checked against the Register of Indebtedness, such forms shall be separated into lots. Each lot shall include the applications, the farm numbers of which are listed on one sheet of NCR-314. The receiving clerk shall then sign and enter the date in the spaces provided therefor in Section III of each sheet of NCR-314, and release the transmittal to the record clerk.

7. Forms NCR-314 marked "Corrected", "Supplemental", or "Corrected Supplemental" shall be handled by the receiving clerk in the same manner as transmittals of regular applications.

II. Instructions to Record Clerks.

1. Before applications are received in the Records Unit, prepare for each county agricultural conservation association in the State a separate RF-301 for each Price Adjustment Program in connection with which applications will be received from such county. Prepare RF-301 as follows:
 - a. Enter in the spaces provided therefor in the upper right-hand corner of the form the State and county code and the name of the county.
 - b. Enter in the space immediately preceding the word "Program" the name of the applicable program.
2. Upon receipt from the receiving clerk of a transmittal of applications --
 - a. Enter in column (a) of RF-301 the lot numbers of the lots in such transmittal. The sheet number of NCR-314 is the lot number.
 - b. Enter in column (b) of RF-301 the date of receipt of the applications. Such date may be obtained from the upper right-hand corner of NCR-314.
 - c. Enter in column (c) the number of applications in each lot.
 - d. In the case of a second or subsequent transmittal from a county, determine that the sheet number of the first sheet of NCR-314 is the next consecutive number after the last number listed on RF-301 for such county. In case of duplications of numbers, change the numbers of the sheets in the transmittal just received so that all sheet numbers for the county are in consecutive order. If a number has been omitted, do not change the sheet numbers on the transmittal just received. In either case prepare RF-204 indicating thereon the nature of the discrepancy in the sheet numbers and send RF-204 to the Clearance Unit.

- e. If the word "Corrected" has been entered above the title of one of the sheets of NCR-314 in a second or subsequent transmittal, make postings on RF-301 for such sheet in red pencil. Do not include the red pencil entries in column (c) in the total for such column.
- f. If the words "Supplemental", or "Corrected Supplemental" have been entered above the title of one of the sheets of NCR-314 in a second or subsequent transmittal, make postings on RF-301 for such sheet in green pencil. Do not include the green pencil entries in column (c) in the total for such column.
3. Sign and enter the date in the spaces provided therefor in Section III of each sheet of NCR-314 and place the original of NCR-314 on top of the applications for such lot.
4. Prepare RF-203 in duplicate as follows:
 - a. Enter in the upper right-hand corner the State and county code.
 - b. Enter the symbol "WPAP", "Corn PAP", or "Cotton PAP", whichever is applicable, above the title of the form.
 - c. Enter the words "Examination Unit" in the space following the words "Released to".
 - d. Enter the date in the second line beneath the title of the form.
 - e. Enter in column (a) the lot numbers of the lots in the transmittal.
 - f. Enter in column (b) the number of applications in each lot.
 - g. Make no entries in columns (c) to (g), inclusive.
5. Obtain the signature of a representative of the Examination Unit, on the original of RF-203. Retain the original of such form in the Records Unit.
6. Release the lots, together with the originals of NCR-314, and the copy of RF-203 to the Examination Unit.

7. When a transmittal of "Corrected", "Supplemental", or "Corrected Supplemental" applications is received, the State office copy of the original application shall be withdrawn and attached to the "Corrected", "Supplemental" or "Corrected Supplemental" application. Enter the administrative number and D. O. Voucher number in the upper left hand corner of the State office copy of the original application.
8. Transmittals of "Corrected", "Supplemental", or "Corrected Supplemental" applications shall be released directly to the Clearance Unit. Enter the words "Clearance Unit" in lieu of the words "Examination Unit" on the RF-203 prepared in connection therewith.
9. Complete postings on RF-301 as follows:
 - a. Upon receipt of Forms RF-203 showing the release of applications to the Payment Schedule Unit, enter the number of APS suspensions in column (d) of RF-301.
 - b. Upon receipt of Forms RF-203 showing the release of applications to the General Accounting Preaudit Office, enter in column (e) of RF-301 the date such forms were released and enter in column (f) the number of applications released.
 - c. The entry in column (d) plus the entry in column (f) must equal the entry in column (c) for each lot.
 - d. Upon receipt of Forms 1064 and preaudit difference statements, if any, from the General Accounting Preaudit Office --
 - (1) Enter in column (g) the number of GAPO suspensions.
 - (2) Enter the farm number of each suspended case, in Section IV of NCR-314, and enter at the bottom of the form in the space provided therefor the total number of GAPO suspensions.
 - (3) Release Form 1064 and one copy of the preaudit difference statement to the State accountant. Release the original and one copy of the preaudit difference statement to the Clearance Unit.
 - e. Upon receipt of Form ACP-91 and Form 1064 from the Disbursing Office --
 - (1) Enter in column (h) the D. O. Voucher No. on Form 1064.
 - (2) Enter in column (i) the date the voucher was paid.

(3) Release Forms ACP-91 and 1064 to the State accountant.

10. When the reason for the suspension of a case has been removed in the State office or it has been determined that the suspension was unwarranted, such cases will be forwarded to the record clerk.

a. Prepare NCR-314 for such cases as follows:

- (1) Enter the State and county code in the upper right-hand corner in the space provided therefor.
- (2) Enter the date of preparation in the space above the words "Date Received".
- (3) Enter the word "wheat", "corn", or "cotton", whichever is applicable, in the space immediately preceding the words "Price Adjustment Program".
- (4) Enter the name of the State and county in the spaces provided therefor.
- (5) Enter the sheet number in the space provided therefor. The first sheet (lot) number for a county shall be 301 for cases involving APS suspensions of regular applications, 1301 for cases involving APS suspensions of supplemental applications, 501 for cases involving GAPO suspensions of regular applications and 1501 for cases involving GAPO suspensions of supplemental applications. Subsequent lots in any series shall be numbered consecutively in such series for such county.
- (6) Enter in Section I the form numbers of the applications included in the lot.
- (7) Enter in the space immediately below Section I the total number of applications included in the lot.

b. Post data from such NCR-314 on RF-301 in red for lots in the 300 and 500 series and in green for lots in the 1300 and 1500 series.

c. After Form NCR-314 has been prepared, prepare RF-203 in duplicate as follows:

- (1) Enter in the upper right-hand corner the State and county code.
- (2) Enter the symbol "WPAP", "Corn PAP", or "Cotton PAP", whichever is applicable, above the title of the form.
- (3) Enter the words "Payment Schedule Unit" after the words "Released to".
- (4) Enter the date in the second line beneath the title of the form.
- (5) Enter in column (a) the sheet number assigned to NCR-314.
- (6) Enter in column (b) the number of applications in the lot.

d. Obtain the signature of a representative of the Payment Schedule Unit in the space provided therefor on the original RF-203.

e. Release the applications, together with the copy of RF-203 and NCR-314, to the Payment Schedule Unit.

11. Upon receipt of the yellow copies of applications from the Computation Unit, stamp such copies "Original forwarded to GAPO" and file such copies in county and farm number order in a separate file for each 1939 Price Adjustment Program.
12. Maintain a master office record for each county association in connection with each Price Adjustment Program. Such records shall consist of Forms NCR-314 and RF-203.
13. Three times each month prepare NCR-331 in duplicate. The first report shall be for the period of the 1st to the 10th, inclusive; the second report shall be for the period of the 11th to the 20th, inclusive, and the third report shall cover the remainder of the month. If more than one program is being handled in the Application for Payment Section at the same time, the data for all of such programs shall be included on one NCR-331. Mail the original to the Director of the North Central Division immediately after the close of the last day of each period. The NCR-331 shall not be transmitted with any other reports, letters, memoranda, or enclosures.
14. When preparing NCR-331, the necessary data may be taken either from RF-301 or from the originals of Forms RF-203. If the latter method is used, it will be necessary to identify each lot, which includes cases which were suspended from a previous transmittal and which were resubmitted by

the county office. Otherwise, the entries in Section I, item 3, and Section II, item 7, will not be accurate. Such lots may be identified by prefixing the lot numbers with the letter "C" on each RF-203 listing lots of applications released to the General Accounting Preaudit Office.

15. Prepare NCR-331 as follows:

- a. Enter in the upper right-hand corner the name of the State.
- b. Enter in the space provided beneath the title of the form the inclusive dates of the period covered.
- c. Make no entries in Section I for the 1939 Price Adjustment Program.
- d. If NCR-331 is prepared from RF-203, make entries in columns (b) and (c) of Section II for the 1939 Wheat Price Adjustment Program as follows:
 - (1) Enter on line 3, column (b), the number of applications for payment received from county offices during the period.
 - (2) Enter on line 4, column (b), the number of applications for payment suspended in the Application for Payment Section during the period.
 - (3) Enter on line 5, column (b), the number of applications for payment released to the General Accounting Preaudit Office during the period.
 - (4) Enter on line 6, column (b), the number of applications for payment suspended by the General Accounting Preaudit Office during the period.
 - (5) Enter on line 7, column (b), the number of applications for payment suspended in the Application for Payment Section and transmitted to the General Accounting Preaudit Office.
 - (6) Enter on line 8, column (b), the number of applications for payment suspended by the General Accounting Preaudit Office and resubmitted to that office.
 - (7) Obtain entries for column (c) by adding the entry in column (b) for the current period to the entry in column (c) for the previous period.

- e. If NCR-331 is prepared from RF-203 in connection with the 1939 Corn Price Adjustment Program, make entries in columns (d) and (e) of Section II in the same manner as entries are made in columns (b) and (c) in connection with the 1939 Wheat Price Adjustment Program.
- f. If NCR-331 is prepared from RF-203 in connection with the 1939 Cotton Price Adjustment Program, enter the symbol "Cotton PAP" above columns (f) and (g) of Section II. Make entries in such columns in the same manner as entries are made in columns (b) and (c) in connection with the 1939 Wheat Price Adjustment Program.
- g. If NCR-331 is prepared from RF-301 rather than from RF-203, it may be advisable to obtain entries for the "Total" columns for the current period and then obtain entries for the "Period" columns for such report by subtracting from the entries in the "Total" columns the corresponding entries in the "Total" columns for the previous report.
- h. Make entries in Section III as follows:
 - (1) Enter on line 1 in columns (a) to (f), inclusive, the largest number of persons employed at any time during the period in the various units of the Application for Payment Section on all programs in connection with which NCR-331 is prepared. If a person was employed for a part of a period in one unit and for the balance of the period in another unit, such person shall be considered as having been employed in both units. It may be advisable for the persons in charge of the various units to submit daily reports to the person in charge of the Application for Payment Section, showing the greatest number of persons employed during the day and the number of clerk hours worked by such persons in the unit, in order that an accurate record of the personnel employed in each unit may be obtained.
 - (2) Enter on line 1, column (g), the largest number of persons employed in the Application for Payment Section during the period. This entry may be less but cannot be more than the sum of the entries on line 1, columns (a) to (f), inclusive.

- (3) Enter on line 2, columns (a) to (f), inclusive, the total number of clerk hours worked in the various units. This figure shall be obtained by adding for all clerks the number of hours each clerk worked in a particular unit during the period. This figure may be checked by adding the clerk hours worked in the various units as submitted on daily reports.
- (4) Enter on line 2, column (g), the total of the entries on line 2, columns (a) to (f), inclusive.

Issued March 13, 1939.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART II - EXAMINATION UNIT

CLERKS

The personnel of the Examination Unit shall consist of examination clerks who shall use blue pencil.

ERRORS, CORRECTIONS, AND OMISSIONS

If in the examination of an application an error is found, prepare and attach RF-204 to such application indicating thereon the nature of the error. Indicate on RF-204 the entry as corrected and the incorrect entry.

In examining an application, the duplicate copy as well as the original must be examined to determine that they are in agreement. However, signatures appearing in Sections III and IV of the original need not have been entered on the copy. Any properly initialed corrections appearing on the original which have not been entered by the county committee on the copy shall be entered on the copy in the State office and initialed by the clerk making such corrections. The county committee should be notified to make such corrections on the county office copy of the application.

If the date appearing in Section IV of the original has not been entered on the copy, such date shall be entered on the copy and initialed by the clerk making such entry.

Complete the examination of applications even though such forms are to be suspended.

INITIALS

Each correction appearing in Section I or in Section III must be initialed by each applicant whose payment is affected thereby. All other corrections appearing on an application must have been initialed by the county committeeman whose signature appears in Section IV.

I. Instructions for Examination of Applications.

1. Determine that no entries appear in the spaces for serial number and for transmittal number.
2. Make the following determinations with respect to Section I.
 - a. Determine that item 2 is equal to the applicable entry in column 39 of NCR-309. Check the entry in column 39 if it agrees with the entry in Section I, item 2. If a check has already been entered in column 39, prepare

and attach RF-204 to such application indicating that such application is a duplicate.

- b. Determine that item 3 is equal to the applicable entry in column 40 of NCR-309.
- c. If item 1 is greater than item 2 make no further examination with respect to the application. Prepare and attach RF-204 to such application indicating that it is a "No Payment" case.

3. Make the following determinations with respect to Section II.

- a. If the entry in item 1 of Section I is other than zero determine that no entries have been made in Section II.
- b. If the word "Yes" has been entered in item 1, determine that no entry has been made in item 2.
- c. If the word "No" has been entered in item 1, determine that the word "Yes" has been entered in item 2.
- d. If the word "No" has been entered in both items 1 and 2 and if the entry in item 1 of Section I is zero, make no further examination of the application. Prepare and attach RF-204 to such application, indicating that it is a "No payment" case.

4. Make the following determinations with respect to Section III.

- a. Determine that no deletions or alterations have been made in any of the printed matter on the application.
- b. Determine that acceptable signatures have been affixed in Section III of each application. The signature of the applicant in Section III of the application should be in the same style as the printed name of such applicant. However, if any of the following examples of difference between printed names and signatures appear on an application, such form should not be suspended.

Printed Name

Signature

J. Doe

John Doe
or Jno. Doe

John Doe

Jno. Doe
or John A. Doe

Mrs. Sarah Smith

Sarah Smith

Jones and Smith,
a partnership

Jones and Smith
by John Smith, a partner

Printed Name

J. Doe, Adm. of
R. Roe Estate

Joe Willington

Signature

John Doe, Adm. of
the Estate of
Richard Roe, Deceased

Joe Wilington

If any of the following examples of difference between typed names and signatures appear on an application such form shall be suspended.

Printed Name

John Doe

Mrs. John Smith

Jones and Smith

Tom Welsh

Signature

J. Doe
or J. A. Doe

Mrs. Mary Smith
or Mary Smith

John Smith

Tom Welch

Requirements for signatures of individuals, cosigners, and sole proprietorships are set forth in Section A of ACP-16.

- c. If the signature of any applicant was affixed by mark or in other than English script, determine that such signature has been witnessed by at least one disinterested person whose signature is in English script, in the original, and handwritten.
- d. If the signature in Section III of an application is that of a person acting in a representative or fiduciary capacity other than that of agent, determine that such person has disclosed (in his signature) the principal or entity for whom he is acting and has indicated the capacity in which he is acting. In the case of an agent representing an estate or the heirs of an estate, his signature may be regarded as acceptable if followed by the words "Agent of the estate of _____, deceased" or "Agent of the heirs of _____, deceased." Examples of acceptable signatures of persons acting in representative or fiduciary capacities are set forth in Section B of ACP-16.
- e. Determine that an adequate mailing address has been entered below the name of each applicant.
- f. Determine the name of the payee as such name should appear on the check issued as payment under the application. If the printed name of the applicant in the space provided therefor in Section III of the application is in the style in which such name should appear on the check, such

printed name shall be used as a designation of the payee. If such name is not readily legible or if any change is necessary in the style of the name, either print the name of the payee on a slip of paper and staple such slip of paper to the application over the printed name of the applicant, or bracket that portion of the name which should not appear upon the check. The names of payees as they should appear on checks are as follows:

(1) In the case of an individual, the name shall be in the same style as the signature of the applicant.

| <u>Example:</u> | <u>Name</u> | <u>Payee</u> |
|-----------------|-------------|--------------|
| | John H. Doe | John H. Doe |

(2) In the case of cosigners the names of such cosigners shall appear one above the other in the same style as the signatures of the applicants, separated by the word "and."

| <u>Example:</u> | <u>Name</u> | <u>Payee</u> |
|-----------------|-------------|-----------------|
| | John H. Doe | John H. Doe |
| | Richard Roe | and Richard Roe |

(3) In the case of a sole proprietorship, the name of the payee shall be the name of the sole proprietorship.

| <u>Example:</u> | <u>Name</u> | <u>Payee</u> |
|-----------------|---|--------------|
| | ABC Company by John Doe Sole Proprietor | ABC Company |

(4) In the case of a partnership, the name of the payee shall be the name of the partnership.

| <u>Example:</u> | <u>Name</u> | <u>Payee</u> |
|-----------------|---|-----------------|
| | Jones and Smith by John Smith, a partner. | Jones and Smith |

(5) In the case of a corporation, the name of the payee shall be the name of the corporation.

| <u>Example:</u> | <u>Name</u> | <u>Payee</u> |
|-----------------|------------------------------------|--------------|
| | XYZ Co. Inc. by John Doe, Pres. | XYZ Co. Inc. |

(6) In the case of an administrator, executor, guardian, or committee, the name of the payee shall be shown in three lines. The name of the administrator, executor, guardian, or committee, and the title (abbreviated) shall appear in the first line. The

words "of the estate of" shall appear in the second line. The name of the deceased, incompetent, or minor, together with the designation "deceased", "incompetent", or "minor" (abbreviated) shall appear in the third line.

| Examples: | Name | Payee |
|-----------|--|---|
| | John Smith, Executor of the estate of F. Smith, deceased | John Smith, Exec. of the estate of F. Smith, Dec. |
| | John Smith Estate by James Smith, Adm. | James Smith, Adm. of the estate of John Smith, Dec. |
| | John Doe, Guardian of Richard Roe, In- competent | John Doe, Gdn. of the estate of Richard Roe, Incom. |

(7) In the case of a receiver, trustee, or liquidator the name of the payee shall appear in two lines. The name of the receiver, trustee, or liquidator and his title shall appear in the first line. The name of the bank or institution or other entity for which the receiver, trustee, or liquidator is acting shall appear in the second line, or the second and third line, if the third line is necessary.

| Example | Name | Payee |
|---------|--|--|
| | Richard Roe, Receiver for City National Bank of Elkton, Ill. | Richard Roe, Rec. for City Nat. Bank of Elkton, Ill. |

(8) In the case of a State, county or municipality, or agency thereof, the name of the payee shall be the name of such State, county, municipality, or agency.

| Examples: | Name | Payee |
|-----------|--|---------------------------------------|
| | State of South Dakota by and through its Rural Credit Board, John Doe, Sup. | Rural Credit Board of South Dakota |
| | Douglas County, Mich. by John Doe, County Commissioner. | Douglas County, Mich. |

g. If any person whose name has been printed in Section III has not signed the application, there must be attached to the application a statement signed by the county committeeman

who signed in Section IV setting forth the reason for the failure to obtain such person's signature.

- h. Circle the amount appearing in the "Amount" column opposite the name of any person when
 - (1) Such person has failed to sign the application.
 - (2) RF-202 is attached to the application indicating that such person is indebted to any Governmental agency other than the Department of Agriculture.
- i. Determine that entries have been made in the "Share" and "Amount" columns opposite the name of each applicant.
5. Determine that a member of the county committee, other than the applicant, has signed in Section IV of the application and that a date has been entered to the left of such signature.
6. Prepare and attach RF-204 to each application to which RF-202 is attached.
7. Upon completion of the examination work in connection with all applications in the lot, sign and enter the date in the spaces provided therefor in Section III of NCR-314 and release all forms to the person designated to release transmittals to the Computation Unit.

II. Instructions for the Release of Transmittals.

1. Prepare RF-203 in duplicate as follows:
 - a. Enter in the upper right-hand corner the State and county code.
 - b. Enter the symbol "WPAP", "Corn PAP", or "Cotton PAP", whichever is applicable, above the title of the form.
 - c. Enter the words "Computation Unit" after the words "Released to" and enter the date beneath the title of the form.
 - d. Enter in column (a) the numbers of the lots in the transmittal.
 - e. Enter in column (b) the number of applications in each lot.
2. Release all applications together with the copy of RF-203 and NCR-314 to the Computation Unit. Obtain the signature of a representative of the Computation Unit in the space provided on the original RF-203 and release the original of RF-203 to the record clerk in the Records Unit.

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PART III - COMPUTATION UNIT

CLERKS

The personnel of the Computation Unit shall consist of computing clerks who shall use red pencil.

ERRORS AND CORRECTIONS

Any error which affects the amount of payment due under an application by not more than \$0.10 need not be corrected.

Any error which affects the amount of payment due under the application by more than \$0.10 shall be corrected by drawing a line through the incorrect entry in a manner that will leave the original entry legible, and entering the correct entry in the nearest available space. All corrections must be made on both the original and the duplicate copy of the form on which the error appears. Prepare and attach RF-204 to every case in connection with which a correction is made.

If an RF-204 has been attached because of an error on the application, other than in item 2 or 3 of Section I, the application shall be computed and any additional errors should be listed on RF-204.

FRACTIONS

All computations shall be carried to four decimal places and rounded to two decimal places. If a computation results in a number which contains more than four decimal places, disregard all figures beyond the fourth decimal place. In rounding numbers to two decimal places, fractions amounting to fifty thousandths (0.0050) or less shall be dropped and fractions amounting to fifty-one thousandths (0.0051) or more shall be considered as a hundredth of a unit. For example, if the result of a computation is

(a) \$8.4750, enter \$8.47.

(b) \$8.4751, enter \$8.48.

I. Instructions to Computing Clerks for Verifying Computations.

1. Review computations in Section I as follows:

a. Obtain item 4 by multiplying item 3 by \$0.11, in the case of wheat, \$0.06 in the case of corn, and \$0.016 in the case of cotton.

b. Obtain item 5 by multiplying item 2 by item 4.

2. Determine that the sum of the shares entered in the "Share" column of Section III equals 100.0.
3. Compute the payment for each applicant listed in Section III by multiplying the entry in the "Share" column for each applicant by the "Gross Farm Payment" entered in Section I, item 5.

III. Instructions for the Release of Transmittals.

1. Enter in Section II of NCR-314 for each lot the farm numbers of the suspended cases in such lot. Enter the total number of cases listed in Section II in the space provided therefor.
2. Prepare RF-203 in triplicate as follows:
 - a. Enter in the upper right-hand corner the State and county code.
 - b. Enter the symbol "WPAP", "Corn PAP", or "Cotton PAP" whichever is applicable, above the title of the form.
 - c. Enter the words "Payment Schedule Unit and Clearance Unit" after the words "Released to".
 - d. Enter the date in the second line beneath the title of the form.
 - e. Enter in column (a) the numbers of the lots in the transmittal.
 - f. Enter in column (b) the number of applications in each lot which are being released to the Payment Schedule Unit.
 - g. Enter in column (c) the number of suspended cases in each lot, and enter in columns (d), (e), (f), and (g) the farm numbers of all suspended cases in the transmittal.
3. Release the original and the copy of all suspended applications together with the second copy of RF-203 to the Clearance Unit. Obtain the signature of a representative of the Clearance Unit in the space provided on the original of RF-203.
4. Separate the originals of all approved applications from the copies.
5. Release the originals of all approved applications, together with the first copy of RF-203 and NCR-314 to the Payment Schedule Unit. Obtain the signature of a representative of the Payment Schedule Unit in the space provided on the original RF-203 and release the copies of the approved applications and the original of RF-203 to the record clerk in the Records Unit.

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PART IV - PAYMENT SCHEDULE UNIT

MAR 31
U. S. Department of Agriculture

CLERKS

The personnel of the Payment Schedule Unit shall consist of adding clerks, typists, and review clerks.

I. Instructions to Adding Clerks.

Totals may be obtained on an adding machine or comptometer. If an adding machine is used, the adding machine tape shall be attached to the NCR-314 covering the lot for which totals are obtained. If a comptometer is used, enter the total on a slip of paper and attach such slip of paper to NCR-314. Label all totals.

1. Obtain and verify the following totals:
 - a. The number of applications in the lot.
 - b. The number of payees for each lot.
 - c. The unencircled entries in the "Amount" column of Section III for all applications in the lot.
2. When all totals have been verified, sign and enter the date in the spaces provided in Section III of NCR-314 and release the lot to a typist.

II. Instructions to Typists.

1. Prepare Form ACP-91 in quintuple (original on ACP-91 and four copies on ACP-91a) for each lot.
 - a. Enter above the words "Continuation Sheet", the word "WHEAT", "CORN", or "COTTON", whichever is applicable.
 - b. Enter in the space following the word "State" the name of the State shown on NCR-314.
 - c. Enter in the space following the word "County" the name of the county shown on NCR-314.
 - d. Enter in the space following the words "Administrative No." the State and county code and lot number shown on NCR-314.

- e. Enter in the first space following the words "Sheet No." the sheet number beginning with number 1 for the first sheet of ACP-91 prepared for the lot. Enter in the second space, following the word "of" the total number of sheets to be prepared for the lot.
- f. Enter in column (a) the farm number for each application in the lot. A farm number shall be entered for each payee or group of payees who are to receive a payment even though this may necessitate the repetition of farm numbers.
- g. Enter in the left half of column (b) the name and address of each payee whose signature appears in Section III and opposite whose name there is an uncircled amount in the "Amount" column.
- h. Enter in column (c) the amount shown in the "Amount" column, Section III for each payee whose name appears in column (b).
- i. Make no entries in column (d).
- j. Enter on the "Total" line of the last sheet of ACP-91 in the lot the total of the amounts in column (c). This amount will be shown on the adding machine tape or slip of paper attached to NCR-314.

2. After a set of Forms ACP-91 has been completed, prepare ACP-92 in triplicate (original on ACP-92 and two copies on ACP-92a) for each lot.
 - a. Make no entry in the space for the D. O. Voucher No.
 - b. Enter in the space following the words "Administrative No." the administrative number shown on ACP-91.
 - c. Enter in the space following the word "Office" on the left-hand side of the form, the name of the State office in which the form is being prepared.
 - d. Enter in the space following the words "Prepared at" beneath the name of the office, the name of the city and State in which the State office is located.
 - e. Enter in the space following the word "Commodity", the word "Wheat", "Corn", or "Cotton", whichever is applicable.
 - f. Enter in the space provided therefor the number of applications in the lot.
 - g. Enter in the central part of the form in the space provided therefor the name of the first payee shown on the first

sheet of ACP-91 for the lot. If more than one name has been listed on ACP-91, enter the phrase "et al." after the name of such payee.

- h. Enter in the spaces provided therefor in the certification the numbers of the first and last pages of the set of ACP-91.
- i. Enter in the space following the word "aggregating" and following the dollar sign the amount shown on the "Total" line of the last sheet of ACP-91. Check this amount against the adding machine tape or slip of paper attached to NCR-314.
- j. Enter in the space following the word "Date" the date of preparation of ACP-92.
- k. Enter in the space following the word "Title" the title of the certifying officer such as "Administrative Officer in Charge" or "Administrative Officer Acting in Charge."
3. When Forms ACP-91 and ACP-92 have been completed for a lot, sign and enter the date in the spaces provided therefor in Section III of NCR-314 and release the lot to a review clerk.
4. Upon receipt of Forms ACP-91 and ACP-92 from a review clerk, prepare Form 1064, Revised, in septuple (original and six copies). The transmittal will be divided into groups having a number of lots which will contain approximately 300 payees.
 - a. Enter above the title of Form 1064 the word "WHEAT", "CORN", or "COTTON", whichever is applicable.
 - b. Enter in the space above the words "Department or Establishment" the word "Agriculture."
 - c. Enter in the space above the words "Bureau or Office" the letters "A.A.A." and the name of the State office.
 - d. Enter in the space following the word "By" the name "G.F.Allen."
 - e. Enter in the space above the words "Title or rank" the words "Chief Disbursing Officer".
 - f. Enter in the space above the word "Station" the name of the city and State in which the Regional Disbursing Office is located.
 - g. Enter in the space following the word "Period" the name of the month in which it is expected that the payments scheduled on Form 1064 will be made.
 - h. Enter in the space following the words "Symbol No." the symbol number of the assistant disbursing officer. The

symbol numbers of the assistant disbursing officers serving the States in the North Central Region are as follows:

| <u>States Served</u> | <u>D. O. Symbol No.</u> |
|---|-------------------------|
| Iowa, Wisconsin, Illinois, Indiana, and Michigan | 78-702 |
| Ohio | 78-703 |
| Nebraska | 78-705 |
| Minnesota and South Dakota | 78-706 |
| Missouri | 78-709 |

- i. Enter in the space following the words "Bureau Schedule No." the bureau schedule number. Obtain this number from the person in charge of the Payment Schedule Unit who shall maintain a register of bureau schedule numbers for the 1939 Price Adjustment Program. Number the first schedule "39-PA-1", the second "39-PA-2", etc.
- j. Enter in the space following the word "Date" the date of preparation.
- k. Make no entries in the first two columns.
- l. Enter in the column entitled "Bureau or Office Voucher No." the administrative number shown on each sheet of Form ACP-92 covered by Form 1064.
- m. After entering the administrative number for a set of Forms ACP-92, enter on the same line in the column entitled "Payee" the name of the payee as shown on such Form ACP-92.
- n. Enter to the right of the name of the payee in the column headed "Payee", the number of payees in the lot. This number is shown on the slip of paper attached to NCR-314.
- o. Enter in the column headed "Symbol of Appropriation or Fund", "12-1550(21).030". This symbol number need not be repeated.
- p. Enter in the column entitled "Amount" the amount entered in the certification on ACP-92.
- q. Enter the word "Total" on the last line of Form 1064 and enter the total of the amounts in the column headed "Amount", on the last line of Form 1064 in the "Amount" column.

r. Enter at the bottom of the form above the word "Title" the title of the certifying officer.

III. Instructions to Review Clerks.

1. Review clerks shall work in pairs.
2. Upon receipt of a lot from the typist, verify the names of the State and county on Form ACP-91 by checking such entries against the corresponding data on NCR-314.
3. Determine that the correct administrative number has been entered on ACP-91 by checking the State and county code and lot number on NCR-314.
4. Verify the farm numbers on ACP-91 by checking such farm numbers against the farm numbers on the application in the lot.
5. Verify the names and addresses of all persons whose names have been entered in column (b) by checking such data against the corresponding data on the applications.
6. Verify the total in column (c) on the last sheet of ACP-91 by adding the individual entries in such column. Check such total against the adding machine tape or slip of paper attached to NCR-314.
7. Verify all entries on ACP-92.
8. If a large number of errors has been made on a set of forms, return the forms to the typist and have a new set prepared. Otherwise, make such corrections as are necessary. When a new set of forms has been prepared and reviewed in accordance with the instructions contained herein, the original set containing the errors shall be destroyed.
9. After all forms have been reviewed and found to be correct, initial all Forms ACP-92 and ACP-92a in the lower left-hand corner. Sign and enter the date in the spaces provided therefor in Section III of NCR-314 and release the lot or lots with Forms ACP-91 and ACP-92 to a typist.
10. Upon receipt of Form 1064 from the typist, check all entries on such form and correct any errors which have been made. Initial all Forms 1064 in the lower left-hand corner. Release Forms 1064 and all lots covered by Forms 1064 to the person designated to release schedules to the General Accounting Preaudit Office.

IV. Instructions for Release of Lots.

1. When the review work in connection with all lots covered by Form 1064 has been completed, the original Form 1064 shall be

referred to the State accountant to be stamped "Funds available" and thereafter the original of ACP-92 and the original of Form 1064 shall be signed by a certifying officer. When the forms have been signed, detach the second copy of each sheet of ACP-91 in the set and the second copy of each sheet of ACP-92 in the set and the second copy of Form 1064 and forward such forms to the State accountant. If the lot consists of cases which were previously suspended by the General Accounting Office, the lot number will be in the 500 series or 1500 series and the original and one copy of a preaudit difference statement should be attached to each case. Remove the copies of the preaudit difference statements and forward them to the State accountant with the copies of ACP-91, ACP-92, and Form 1064.

2. Remove the carbon paper from all forms in the lot and withdraw the following forms for the General Accounting Preaudit Office.
 - a. Form 1064 (original and five copies). Stamp on the third copy of Form 1064 "Forward to Records and Accounts Section, A.A.A., Washington, D. C."
 - b. ACP-92 (original and one copy) for each lot covered by Form 1064.
 - c. ACP-91 (original and three copies) for each lot covered by Form 1064.
 - d. Originals of applications for payment and related forms in each lot covered by Form 1064.
 - e. Fasten all of such forms in each lot except Form 1064 by means of an Acco fastener or other comparable fastener.
3. Prepare RF-203 in duplicate for each county, the code number of which appears on Form 1064, as follows:
 - a. Enter the State and county code in the upper right-hand corner.
 - b. Enter the symbol "WPAP", "Corn PAP", or "Cotton PAP" above the title of the form.
 - c. Enter the words "General Accounting Preaudit Office" after the words "Release to".
 - d. Enter the date in the second line beneath the title of the form.
 - e. Enter in column (a) the numbers of all lots for the county which are covered by Form 1064.

- f. Enter in column (b) the total number of applications in each lot.
- g. Release all forms enumerated in paragraph 2 above, together with a copy of RF-203 to the General Accounting Preaudit Office.
- h. Forward the original of RF-203 to the Records Unit.

UNITED STATES DEPARTMENT OF AGRICULTURE
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 NORTH CENTRAL DIVISION

PART V - CLEARANCE UNIT

CLERKS

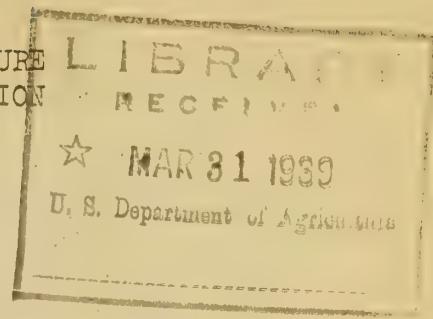
The personnel of the Clearance Unit shall consist of file clerks, correspondence clerks, typists, and stenographers. All clerks in this unit should become thoroughly familiar with the instructions in Parts I to V, inclusive, of these instructions and with all other bulletins and instructions relating to the 1939 Price Adjustment Program.

CASES RETURNED TO COUNTY

Suspended cases may be cleared by returning them to the county office accompanied by letters or Forms RF-204, setting forth the nature of the errors and outlining the procedure necessary to clear such cases. The original of the suspended application should be returned to the county office whenever necessary but the State office file copy should be retained in the Clearance Unit until the application has been corrected and is ready for payment. County committees shall be requested to return the original in every case even though a new application is prepared.

I. Instructions to File Clerks.

1. Stamp on the back of each piece of mail received in the Clearance Unit the date of receipt.
2. When Forms RF-204 are received, assign such forms to typists.
3. All suspended cases received in the Clearance Unit will be listed on RF-203. Retain all Forms RF-203 in a separate file by counties as a record of cases handled in the Clearance Unit.
4. Assign suspended cases to a correspondence clerk who will prepare a letter to the county on each suspended case which is to be returned for correction unless RF-204 is used in lieu of a letter. If a letter is prepared forward such letter to the person authorized to sign mail in the State office.
5. If suspended cases are taken to the county office by a fieldman, indicate such fact on RF-203.



6. When "Supplemental" or "Corrected" applications are received, determine that the State office copy of the original application is attached before assigning such cases to a correspondence clerk.
7. Upon receipt of a reply to correspondence relative to a suspended case match such reply with the suspended case to which it relates and assign such suspended case to a correspondence clerk. Whenever possible, assign a suspended case for which a reply is received to the correspondence clerk who previously handled the case.
8. Upon receipt of the original of RF-202 from the county office, attach such form to the application to which it relates and assign the case to a correspondence clerk.
9. If a correspondence clerk finds that the suspension of any case was unwarranted or if the cause for the suspension of any case is removed without returning such case to the county office, such correspondence clerk will enter the notation "Suspension unwarranted" or "Cause for suspension removed", as the case may be, on the RF-204 attached to such case and return such case to the file clerk. Forward such cases to the Record Clerk in the Records Unit.
10. Maintain a general county file for each county. Place in such file, copies of all letters, Forms RF-204, and Forms RF-205 mailed to the county office.

II. Instructions to Correspondence Clerks.

1. Upon receipt of suspended cases examine such cases to determine whether they should be returned to the county office and if so whether it is necessary to write a letter to explain the reason for suspension or whether a copy of RF-204 will furnish an adequate explanation of the reason for suspension.
2. If it is determined that a suspension is unwarranted, write the words "Suspension unwarranted" on the RF-204 attached to such case and obtain the initials of the person in charge of the Clearance Unit on such RF-204, after which the suspended case may be released to the file clerk.
3. If it is not deemed necessary to return a suspended case to the county office, take such steps as are necessary to obtain the information needed to clear the case. When such information is obtained write the words "Suspension removed" on RF-204 and after obtaining the initials of the person in charge of the Clearance Unit, release such case to the file clerk.

4. When RF-204 is to be used in lieu of a letter, release the RF-204 to a typist in order that a typewritten copy of such form may be prepared. When the case is returned by the typist, release such case to the file clerk.
5. If an APS suspension is corrected in the State office and such correction results in an increase in the payment under the application of more than \$0.10, return such application to the county office in order that the corrections thereon may be initialed by each person whose payment is affected by such correction. If an application is corrected in the State office and such correction results in a decrease in payment under the application of more than \$0.10, a letter shall be prepared in quadruplicate addressed to the person whose payment is reduced informing him that his payment has been reduced to \$ _____. Such person shall also be advised that the payment in the reduced amount has been approved by the State committee and that the application is being forwarded to the General Accounting Office for preaudit. Such letter shall be signed on behalf of the State committee and shall be distributed as follows:
 - a. Original to applicant.
 - b. First copy to county committee.
 - c. Second copy to be attached to original application.
 - d. Third copy to be attached to the file copy of application.
6. Upon receipt of a GAPO suspension examine such case to determine the reason therefor. If such suspension is due to an error in computation and the correction thereof results in a decrease in payment of more than \$0.10, a letter shall be prepared in quadruplicate addressed to the applicant, informing him that the payment under the application has been reduced to \$ _____. Distribute such letter as set forth in paragraph 5 of this Section II. Prepare a reply to the preaudit difference statement attached to such case and release it to the file clerk. If the correction of the error in computation results in an increase in payment of more than \$0.10, prepare a new application and forward such application to the county office for signatures. When the corrected application is signed and returned, prepare a reply to the preaudit difference statement and release the case to the file clerk. If the General Accounting Office suspension is due to an error of any other kind, examine the cause for suspension and take appropriate steps to clear the case for payment. In all cases, prepare a reply to the preaudit difference statement attached to the case before returning it to the file clerk for resubmittal to the General Accounting Preaudit Office.

7. When "Supplemental" applications are received accompanied by the State office copy of the original application, proceed as follows:
 - a. Determine that the data on the "Supplemental" application are the same as the data on the State office copy of the original application.
 - b. Encircle the entries in the "Amount" column of Section III for all persons who were paid on the original application and for all persons who were not paid on the original application and who are not making claim for payment on the supplemental application.
 - c. Determine that there is entered on the State office copy of the original application the administrative number and the D. O. voucher number of the voucher covering the payments approved on the original application.
 - d. Transmit the original of the supplemental application together with the State office copy of the original application for payment to the Payment Schedule Unit for scheduling in the regular manner.
 - e. Forward the copy of the supplemental application to the file clerk in the Records Unit.
8. Upon receipt of an application to which the original of RF-202 is attached; proceed as follows:
 - a. If it is definitely determined that the applicant and the debtor are not the same person, or if it is definitely determined that the applicant is no longer indebted to the U. S. Government, write the words "Suspension unwarranted" on the RF-204 attached to the case. Obtain the initials of the person in charge of the Clearance Unit on such RF-204 and release the suspended case to the file clerk.
 - b. If it is definitely determined that the applicant is indebted to the U. S. Government, the case will be handled in accordance with the instructions in Part V (a) of this procedure.
 - c. If there is some question as to whether the applicant is indebted to the U. S. Government or as to the amount of his indebtedness, the case will be handled in accordance with the instructions in Part V(a) of this procedure.
9. Claim and adjustment cases shall be handled in accordance with the instructions in Part V(b) of this procedure.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

RECEIVED

MAR 31 1939

U. S. Department of Agriculture

PART Va - CLEARANCE UNITProcedure for Making Set-Offs Against Price Adjustment
Payments for Indebtedness to United States.I. GENERAL INSTRUCTIONS

A. PERSONNEL - All cases involving set-offs shall be handled by the clerks in the Clearance Unit who handle cases involving returned checks, refunds, claims, adjustments, and other related matters.

B. DEFINITIONS - As used in these instructions, the following terms shall have the following meanings:

1. APPLICANT means a person who submitted an application under the 1939 Price Adjustment Program.
2. DEBTOR means a person who is indebted to the United States Government and whose name appears on the Register of Indebtedness.
3. INDEBTED TO THE AAA means indebted to the United States Government by virtue of an overpayment under a commodity contract, 1935 Cotton Price Adjustment Application, 1937 Cotton Price Adjustment Application, 1936 Application for Payment, 1937 Application for Payment, 1938 Application for Payment, 1937 Sugar Beet Application for Payment, 1938 Sugar Beet Application for Payment.
4. INDEBTED TO THE FCA means indebted to the United States Government by virtue of an unpaid loan obtained from the Farm Credit Administration or other Government lending agency under its supervision, or from the Commodity Credit Corporation.
5. INDEBTED TO FSA means indebted to the United States Government by virtue of an unpaid loan obtained from the Farm Security Administration.
6. REGISTER OF INDEBTEDNESS means Form C-1110, as supplemented and amended by C-1110, Supplement A, which is submitted to each State office showing the names of persons who are indebted to the United States Government.

7. ACP-25 means Form ACP-25, entitled "Voucher for Agricultural Conservation Payments Subject to Deductions for Claimant's Indebtedness." This form is used to schedule payments to applicants who are indebted to the Farm Credit Administration.
8. ACP-26 means Form ACP-26, entitled "Receipt in Lieu of Form _____, Application for Payment". This form will be submitted to the General Accounting Preaudit Office with the voucher forms and the application when one or more of the applicants who signed the application are indebted to a governmental agency other than the AAA or when information with respect to the indebtedness of one or more of the applicants who signed the application cannot be readily ascertained, and one or more of the applicants who signed such application are not indebted.
9. ACP-27 means Form ACP-27, entitled "Facing Sheet for Form _____ Application For Payment." This form will be submitted to the General Accounting Preaudit Office with the application in cases where ACP-26 is used.
10. FORM 39a means the administrative copy of Form 39 which is used by the General Accounting Office in effecting direct settlements.
11. FORM-AAA-367 means the form which is used to notify the State office that a direct settlement has been effected by the General Accounting Office. Such form is a true copy of Form 39a.
12. AAA-372 means the form entitled "Producer's Request for Set-off." This form is used by an applicant to authorize a set-off of part or all of his payments to liquidate his indebtedness to the United States Government.
13. Form 1096 means Standard Form No. 1096, entitled "Schedule of Voucher Deductions." This form is used to schedule all amounts due the Agricultural Adjustment Administration or the Farm Security Administration which are being set off by means of a check authorized in favor of the Treasurer of the United States.

C. BASIC DATA FOR MAKING SET-OFFS

The basic data for making set-offs shall be obtained from the Register of Indebtedness. The Register of Indebtedness shall be kept current at all times so as to reflect accurately the status of all cases involving indebtedness to the United States Government. The Register of Indebtedness shows the status of the indebtedness of various debtors as of September 27, 1938. Periodically, the Comptroller of the A.A.A. will transmit to each State office, Forms C-1110, Supplement A, containing data which are to be used in supplementing or correcting the Register of Indebtedness. Also from time to time there will be received in

the State office Forms AAA-372 requesting that set-offs be made from payments due applicants. The data shown on C-1110, Supplement A, and the data shown on AAA-372 shall be entered on the Register of Indebtedness upon the date of receipt of such forms. The names of new debtors shall be entered on the Register of Indebtedness, alphabetically by counties, so as to facilitate checking. When the data from AAA-372 have been entered on the Register of Indebtedness, indicate thereon opposite the name of the debtor, "AAA-372" and indicate the agency or Department to whom the applicant is indebted; for example, "FSA" or "FCA", etc.

In addition to the foregoing corrections and supplements to the Register of Indebtedness, there shall be entered thereon data pertaining to any indebtedness under the 1936, 1937, and 1938 Agricultural Conservation Programs; the 1935 and 1937 Cotton Price Adjustment Programs; and the 1937 and 1938 Sugar Beet Programs.

The Register of Indebtedness and the supplements thereto are certified by the Comptroller of the A.A.A., and it may be assumed that the data thereon are correct. If there is evidence tending to show that the data are incorrect, the matter shall be referred to the Director of the North Central Division for determination.

D. MINIMUM AMOUNT OF SET-OFF - No set-off shall be made against a payment due an applicant under the 1939 Price Adjustment Program if the amount of such applicant's indebtedness as shown on the Register of Indebtedness is less than fifty cents (\$0.50).

E. ORDER OF PRIORITY IN HANDLING SET-OFFS AND ASSIGNMENTS - In a number of cases applicants under the 1939 Price Adjustment Program may be found to be indebted to more than one governmental agency, or may be indebted to the Agricultural Adjustment Administration by reason of overpayments under different appropriations. In such cases set-offs shall be made in the following order:

1. Failure to distribute 1935 Cotton Price Adjustment Payments.
2. Overpayment under Agricultural Conservation Program.
3. Overpayment under 1935 or 1937 Cotton Price Adjustment Program.
4. Overpayment under Sugar Beet Program.
5. Overpayment under commodity contract.
6. Delinquent loan from Farm Security Administration.
7. Delinquent loan from Farm Credit Administration.

The foregoing order of priority shall be effective notwithstanding that the applicant may have indicated a different order of priority on the AAA-372 which he executed.

F. CASES WHERE THE APPLICANT AND DEBTOR ARE NOT THE SAME

1. Debtor deceased

- a. Administration upon debtor's estate - Where the payment out of which the indebtedness arose was made to a party

who has since died, the amount due may be set off against the payment due the administrator or executor of the estate of the deceased as such for performance rendered by either the deceased or by the administrator or executor of the decedent's estate.

b. No administration upon debtor's estate -

- (1) Performance rendered by deceased -- Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may be set off against the payment due the heirs of the decedent for performance rendered by the deceased.
- (2) Performance rendered by the heirs -- Where the payment out of which the indebtedness arose was made to a party who has since died, the amount due may not be set off against the payments due the heirs of the decedent for performance rendered by the heirs.
2. Debtor declared incompetent -- Where the payment out of which the indebtedness arose was made to a party who has since been declared incompetent by a court of competent jurisdiction, the amount due may be set off against the payments due the guardian or committee of the incompetent's estate for performance rendered by either the incompetent or the guardian or committee of the incompetent's estate.
3. Debtor a partnership -- Where the payment out of which the indebtedness arose was made to a partnership, the amount due may be set off against the payment due one of the partners for performance rendered by such partner.
4. Debtor a partner -- Where the payment out of which the indebtedness arose was made to a partner in his individual capacity, the amount due may be set off against the payment due the partnership only to the extent of such partner's interest therein.
5. Debtor coowners or coproducers -- Where the payment out of which the indebtedness arose was made to coproducers or coowners, the amount due may be set off against the payments due one of such coproducers or coowners for performance rendered by one of such coproducers or coowners.
6. Debtor a coproducer or coowner -- Where the payment out of which the indebtedness arose was made to an individual who is now a coproducer or coowner, the amount due may be set off against the payments due coproducers or coowners only to the extent of the debtor's interest in the payment.

G. SET-OFFS AGAINST PAYMENTS DUE PARTNERSHIPS, COPRODUCERS, AND COOWNERS

1. If the debt was incurred by the same partnership, coproducers, or coowners to whom a payment is due, the entire amount of the payment due may be used in effecting the set-off in accordance with the applicable section of this procedure.
2. If the debt was incurred by a partner, coproducer, or co-owner, in his individual capacity and if the payment is due to the partnership, coproducers, or coowners of which he is a member, only the interest of the debtor in the payment which is due the partnership, coproducers, or coowners may be used in effecting the set-off. In such case, it will be necessary to determine the respective interest of each joint applicant or partner in the payment due under the application. Evidence as to the respective interests of such applicants should be in the form of a statement setting forth the percentage interest of each such applicant, which statement should be signed by each of the joint applicants or partners. Such statement should also be approved by a member of the county committee on behalf of the committee and such committeeman should certify that he is acquainted with the interests of the parties involved and that the interests as set forth in the statement signed by such parties are correct. Upon receipt of evidence indicating the exact interest of each joint applicant, a set-off may be effected against the interest of the debtor. The interest of any party who is not indebted may be scheduled and certified for payment in the regular manner.

H. ADJUSTMENT OF REGISTER OF INDEBTEDNESS

1. AAA or FSA set-off - If a set-off is made against the payments due an applicant because such applicant is indebted to the AAA or FSA, proceed as follows:
 - a. When the set-off is scheduled on Form 1096 enter on the Register of Indebtedness (in red) opposite the name of the debtor the amount which was scheduled in favor of the Treasurer of the United States.
 - b. When a copy of Form 1096 is returned from the regional disbursing office showing the check number, the certificate of deposit number, and the other data inserted thereon by the regional disbursing officer, enter on the Register of Indebtedness opposite the amount shown in red the certificate of deposit number shown on Form 1096 and the date of the deposit.
 - c. If the application in connection with which the set-off was made was submitted from a county other than the one in which the indebtedness is listed, make an appropriate cross-reference on the Register of

Indebtedness opposite the name of the debtor showing the county in which the application was executed.

d. If a set-off in favor of the FSA is made pursuant to AAA-372, or a set-off is made because of an over-payment under the 1936, 1937, or 1938 Agricultural Conservation Program, the 1935 or 1937 Cotton Price Adjustment Program, or the 1937 or 1938 Sugar Beet Program, correct the Register of Indebtedness upon receipt of an accomplished copy of Form 1096 from the disbursing office. In all other cases (except those set forth in paragraph 2 hereof), correct the Register of Indebtedness only when such correction is shown on C-1110, Supplement A.

2. FCA set-off - If a set-off is made against the payments due an applicant because such applicant is indebted to the FCA, proceed as follows:

- a. When the set-off is scheduled on ACP-25 enter on the Register of Indebtedness (in red) opposite the name of the debtor the amount of the net payment due the applicant under the application which he executed.
- b. Upon receipt of an accomplished copy of ACP-25 from the General Accounting Preaudit Office, make the necessary adjustment on the Register of Indebtedness. If the set-off is made pursuant to the applicant's request on AAA-372, the name of the debtor shall be deleted from the Register of Indebtedness. If the set-off is made pursuant to the Register of Indebtedness or supplements thereto, the "Amount Due" column shall be reduced by the amount which is to be set off. Delete the name of the debtor from the Register of Indebtedness if the amount set off is equal to the amount of his indebtedness as shown in the "Amount Due" column of the Register of Indebtedness. The "Amount Due" column will be presumed to be principal and interest unless there is a stamp on the Register of Indebtedness indicating that interest is not included.
- c. If the application in connection with which the set-off was made was submitted from a county other than the one in which the indebtedness is listed, make an appropriate cross-reference on the Register of Indebtedness opposite the name of the debtor showing the county in which the application was executed.

I. PREPARATION OF NCR-314 - Applications which are ready to be scheduled for set-off shall be referred to the Record Clerk of

the Records Unit for the preparation of an NCR-314. Thereafter, such cases shall be returned to the Clearance Unit for further handling. Set-off cases shall not be included in the same lot with other suspended cases which are to be released for payment.

II. APPLICANT INDEBTED TO AAA

A. OVERPAYMENT UNDER COMMODITY CONTRACTS - If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness and if RF-202 indicates that such indebtedness arose by virtue of an overpayment under a commodity contract, proceed as follows:

1. Prepare ACP-91 as follows:
 - a. Prepare Form ACP-91 in sextuple (original on ACP-91 and five copies on ACP-91a) for each lot.
 - b. Enter above the words "Continuation Sheet", the word "WHEAT", "CORN", or "COTTON", whichever is applicable.
 - c. Enter in the space following the word "State" the name of the State shown on NCR-314.
 - d. Enter in the space following the word "County" the name of the county shown on NCR-314.
 - e. Enter in the space following the words "Administrative No." the State and county code and lot number shown on NCR-314.
 - f. Enter in the first space following the words "Sheet No." the sheet number beginning with number 1 for the first sheet of ACP-91 prepared for the lot. Enter in the second space, following the word "of", the total number of sheets to be prepared for the lot.
 - g. Enter in column (a) the farm number for each application in the lot. A farm number shall be entered for each payee or group of payees who are to receive a payment even though this may necessitate the repetition of farm numbers.
 - h. Enter in column (b) the name and address of each payee whose signature appears in Section III and opposite whose name there is an uncircled amount in the "Amount" column. However, if the amount of the indebtedness equals or exceeds the payment due the debtor, do not schedule the name of the debtor on ACP-91.
 - i. Enter in column (c) of ACP-91 opposite the name of the debtor, the payment which is to be made by him. The amount of such payment shall be obtained by subtracting the

amount of the indebtedness from the payment due the debtor under the application executed by him.

- j. After the entries, if any, have been completed for the debtor --
 - (1) Enter on the next line in column (a) the farm number of the debtor's application for payment.
 - (2) Enter in column (b) the words "Treas. U.S.," and enter below such words in parentheses the symbol and title of the appropriation to be credited and the name of the debtor. The symbol and title of the appropriation which is to be credited shall be determined by examining the code number entered in the sixth column of the Register of Indebtedness opposite the name of the debtor. In the event that more than one appropriation is to be credited, make separate entries for each appropriation.
 - (3) Enter in column (c) the amount which is being deducted from the debtor's payment and applied in liquidation of his indebtedness.
 - (4) Enter in column (d) the schedule number of Form 1096 upon which the deduction is scheduled.
- k. If an applicant who is not indebted signed the same application as the debtor and payment has not been made to such applicant -
 - (1) Enter in column (a) the farm number of the application.
 - (2) Enter in column (b) the name and address of the applicant who is not indebted.
 - (3) Enter in column (c) the amount of the payment due such applicant.
- l. Enter on the last line of ACP-91 for the lot the total of the payments for such lot. Such total shall include the amounts scheduled in favor of the Treasurer of the United States, as well as the amounts scheduled in favor of debtors, and other applicants.
2. Prepare ACP-92 as follows:
 - a. Prepare ACP-92 in triplicate (original on ACP-92 and two copies on ACP-92a).
 - b. Make no entry in the space for the D. O. Voucher Number.

- c. Enter following the words, "Administrative No.", the administrative number shown on ACP-91.
- d. Enter in the space following the word "Office", the name of the State office in which the form is being prepared.
- e. Enter in the space following the words "Prepared at", the name of the city and State in which the State office is located.
- f. Enter in the space following the word "Commodity", the word "WHEAT", "CORN", or "COTTON", whichever is applicable.
- g. Enter in the space provided therefor the number of applications in the lot.
- h. Enter immediately below the words "THE UNITED STATES, Dr., To: Persons named on attached continuation sheets (Payees)", the name of the first payee shown on the first sheet of ACP-91 for the lot. If more than one name has been listed on ACP-91, enter the phrase "et al." after the name entered on ACP-92. If the name of only one payee is listed on ACP-91 and the applicant's indebtedness equals or exceeds the payment due under the application executed by him, enter the name of the debtor but do not use the phrase "et al." after the debtor's name. Immediately following the debtor's name, make the following notation: "Check to be drawn to the Treasurer of the United States, account of indebtedness to United States."
- i. Enter in the spaces provided therefor in the first line of the certification, the numbers of the first and last sheets of Forms ACP-91 in the set.
- j. Enter in the space following the word "aggregating" and following the dollar sign, the total shown on the last sheet of ACP-91 in the lot.
- k. Enter in the space following the word "Date" the date of preparation of ACP-92.
- l. Enter in the space following the word "Title" the title of the certifying officer such as "Administrative Officer in Charge" or "Administrative Officer Acting in Charge."
- m. Enter in the space above the date, the words "Applicants \$____," and insert in the blank space the total amount approved for all applicants listed on the related ACP-91. Immediately beneath such entry, enter

the words "Treas. U.S. \$ _____" and insert in the blank space the total amount approved for the Treasurer of the United States. Immediately beneath such entries, enter the sum of such entries. Determine that such sum is equal to the amount entered in the certification following the word "aggregating".

3. Prepare Form 1064, Revised, in septuplicate (original and six copies) as set forth in Part IV of these instructions. In determining the number of payees to be entered on Form 1064 the Treasurer of the United States shall be counted as one payee even though more than one set-off is scheduled on ACP-91 in favor of the Treasurer of the United States.
4. Prepare Form 1096 as follows:
 - a. Prepare Form 1096 in decuplicate (original and nine copies) for each set of Forms 1064 which covers vouchers on which payments are scheduled in favor of the Treasurer of the United States. Type on one clear copy of such form the notation "Forward to Records and Accounts Section, Agricultural Adjustment Administration".
 - b. Enter the word "WHEAT", "CORN", or "COTTON", whichever is applicable above the title of the form.
 - c. Enter in the first line in the upper right-hand corner the schedule number. Assign 39-PA-1 to the first set of forms, 39-PA-2 to the next set of such forms, and assign consecutive numbers to the succeeding sets of forms. If more than one sheet of such form is used, number such sheets consecutively, beginning with No. 1.
 - d. Enter in the third line in the upper right-hand corner over the word "Date" the date the form is prepared.
 - e. Enter over the words "Department or Establishment" the word "Agriculture".
 - f. Enter over the words "Bureau or Office", the letters "A.A.A." and the name of the State office.
 - g. Enter after the words "Made by" and over the word "Name" the name "G. F. Allen"; enter over the word "Title" the words "Chief Disbursing Officer"; and enter above the word "Station", the city and State where the Regional Disbursing Office is located.
 - h. Enter immediately following the word "Period" and above the words "Month or quarter ended", the month during which it is anticipated that the Disbursing Office will handle the form.

- i. Enter the Disbursing Officer's symbol number in the space provided therefor. The Assistant Disbursing Officer will furnish the State office with the symbol used by such disbursing officer.
- j. Make no entry in the column headed "D. O. Voucher Number".
- k. Enter in the column headed "Bureau or Office Voucher Number" opposite each appropriation to be entered in the next column the administrative number of the ACP-92 on which the set-off is scheduled.
- l. Enter in the column headed "Appropriation and/or Fund to be Credited", the symbol and title of the appropriation to be credited, the name of the debtor in parentheses, and the State and county codes and serial number and the name of the commodity program out of which the indebtedness arose. The name of the commodity program may be abbreviated. Such information shall be taken from the Register of Indebtedness.
- m. Enter in the column headed "Amount of Deductions", the amount of the set-off to be credited to the appropriation appearing on the same line in the preceding column.
- n. Enter in the column headed "Remarks" the name of the Disbursing Officer and the Disbursing Officer's voucher number(s) under which the overpayment was made. Such information shall be taken from the Register of Indebtedness.
- o. Enter the total of the items listed in the column headed "Amount of Deduction" in the space provided therefor.
- p. The original shall be signed by the certifying officer and his name shall be typed on all copies.
- q. Make no entries below the signature of the certifying officer.

B. OVERPAYMENT UNDER 1936, 1937, OR 1938 AGRICULTURAL CONSERVATION PROGRAM, OR 1937 OR 1938 SUGAR BEET PROGRAM. - If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness, and if RF-202 indicates that such indebtedness arose by virtue of an overpayment under the 1936, 1937, or 1938 Agricultural Conservation Program, or the 1937 or 1938 Sugar Beet Program, proceed in the manner set forth in II, A, supra, for making set-offs in cases where the applicant's indebtedness arose by virtue of an overpayment under a commodity contract, except -

1. Form ACP-91 shall be prepared in quintuple instead of sextuple since no copy is required for the Comptroller of the A.A.A.
2. Form 1096 shall be prepared in nonuple instead of in decouple since no copy is required for the Comptroller, of the A.A.A.
3. The symbol and title of the appropriation to be credited as shown opposite the payee "Treas., U.S." on ACP-91 and as shown in the third column of Form 1096 shall be as follows:

1936 ACP - 126/72215(21)2, C & UALEDA, 1936-1937 (Payments)(AAA).
1937 ACP - 1282215(21)2, C & UALRDA, 1938 (AAA) (CP).
1938 ACP - 1292215(21).031, C & UALRDA, 1939 (AAA) (CP).
1937 SBP - 1282205(21)021, Administration of Sugar Act of 1937, Department of Agriculture, 1938 (AAA) (Payments to Producers).
1938 SBP - 1292205(28)3, Administration of Sugar Act of 1937, Department of Agriculture, 1939 (Sugar Division) (Payments to Producers).
4. The State and county codes and the serial number of the application under which the overpayment was made shall be entered in the third column of Form 1096 instead of the State and county codes and serial number of a commodity contract. Such codes shall be preceded by the designation "'36 ACP", "'37 ACP", "'38 ACP", "'37 SBP", or "'38 SBP", as the case may be, instead of the abbreviation of a commodity program.
5. Upon receipt of a copy of Form 1096 from the Regional Disbursing Office, prepare Form ACP-28 as follows:
 - a. Prepare ACP-28 in quadruple (original and three copies).
 - b. Enter in the blank space opposite the words "Name of Remitter" the name of the debtor.
 - c. Enter in the blank space opposite the words "Street or Box No." the street or box number of the debtor, if known.
 - d. Enter in the blank space opposite the words "Post Office" the post office address of the debtor.
 - e. Enter in the blank space opposite the word "State" the name of the State in which the debtor resides.
 - f. Enter in the blank space opposite the words "Applicant's Name" the name of the debtor.

- g. Enter in the blank space opposite the words "Nature of Remittance" the word "Set-off".
- h. Enter in the blank space opposite the words "Payable to" the words "Treasurer of the United States".
- i. Amend the language in the next line (relative to Form 1044) to read "Schedule No. of Standard Form 1096" and enter in the blank space opposite such words the schedule number of Form 1096 on which the set-off was credited.
- j. Enter in the blank space opposite the words "D. O. Voucher No." the D. O. Voucher Number of the Form 1064 on which the set-off was scheduled and enter in the space opposite the word "Date" the date of payment.
- k. Make no entry in the blank space opposite the words "Receipt No."
- l. Enter in the blank spaces opposite the words "State and County Code No." and "Serial No.", the State and County code and serial number of the application for payment under which the overpayment was made.
- m. Enter in the blank space opposite the words "Date of Remittance" the date of the check as shown on Form 1096.
- n. Enter in the blank space opposite the words "Remittance No." the number of the check as shown on Form 1096.
- o. Enter in the blank space opposite the word "Amount" the amount of the set-off.
- p. Enter in the blank space opposite the words "Certificate of Deposit No." the certificate of deposit number shown on Form 1096.
- q. Enter opposite the word "Date" the date of deposit as shown on Form 1096.
- r. Enter in the blank space opposite the words "Fund Credited" the symbol of the appropriation credited with the amount of the set-off.
- s. Indicate under the caption "Action Taken" the amount of the county association expense previously charged, the correct amount of county association expense to be charged, and the adjustment which is necessary in connection with county association expenses.
- t. The original and all copies of ACP-28 shall be signed by the certifying officer.

- u. Forward the original of ACP-28 to the State accountant and a copy thereof to the Records and Accounts Section, Washington, D. C. File one copy of ACP-28 with the State office copy of the application in connection with which the set-off was made. File the other copy in the case folder of the application in connection with which the overpayment was made.
- C. OVERPAYMENT UNDER THE COTTON PRICE ADJUSTMENT PROGRAM -- If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness, and if RF-202 indicates that such indebtedness arose by virtue of an overpayment under the Cotton Price Adjustment Program, proceed in the manner set forth in II, A, supra, for making set-offs in cases where the applicant's indebtedness arose by virtue of an overpayment under a commodity contract, except -
 1. Form ACP-91 shall be prepared in quintuple instead of sextuple, since no copy is required for the Comptroller of the A.A.A.
 2. Form 1096 shall be prepared in nonuple instead of decuple, since no copy is required for the Comptroller of the A.A.A.
 3. If the overpayment was under the 1935 CAP the symbol and title of the appropriation to be entered opposite the payee "Treas. U. S." on ACP-91 and to be entered in the third column of Form 1096 shall be "12-2100(21)2 - Exportation and Domestic Consumption of Agricultural Commodities, Department of Agriculture, (Cotton Price Adjustment) (AAA) (Payments)". If the overpayment was under the 1937 CAP the symbol and title "12-2100(21)3 - Exportation and Domestic Consumption of Agricultural Commodities, Department of Agriculture (Cotton Price Adjustment) (AAA) (Payments, 1937 Cotton Crop)" shall be used.
 4. The State and county codes and the serial number of the application under which the overpayment was made shall be entered in the third column of Form 1096 instead of the state and county codes and serial number of a commodity contract. Such codes shall be preceded by the designation "'35 CAP" or "'37 CAP", whichever is applicable, instead of the abbreviation of the commodity program.
- D. FAILURE TO ACCOUNT FOR DISTRIBUTION OF COTTON PRICE ADJUSTMENT PAYMENTS ON FORM CAP-3 -- If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness and if RF-202 indicates that such indebtedness arose by virtue of the failure to account for the distribution of cotton price adjustment payments on Form CAP-3, proceed in the manner set forth in II, A, supra, for making set-offs in cases where the applicant's indebtedness arose by virtue of an overpayment in connection with a commodity contract, except -

1. Form ACP-91 shall be prepared in quintuple instead of in sextuple, since no copy is required for the Comptroller of the A.A.A.
2. Form 1096 shall be prepared in nonuple instead of decuple, since no copy is required for the Comptroller of the A.A.A.
3. The symbol and title of the trust fund to be entered opposite the payee "Treas. U. S." on ACP-91 and to be entered in the third column of Form 1096 shall be "128532 - Deposits of Undistributed Cotton Price Adjustment Payments".
4. The State and county codes and the serial number of the application under which the indebtedness arose shall be entered in the third column of Form 1096 instead of the State and county codes and serial number of a commodity contract. Such codes shall be preceded by the designation "35 CAP" instead of the abbreviation of a commodity program.

III. APPLICANT INDEBTED TO FSA -- If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness and if RF-202 indicates that the indebtedness is due to an unpaid loan secured from the FSA, proceed in the manner set forth in II, A, supra, for making set-offs in cases where the applicant's indebtedness arose in connection with an overpayment under a commodity contract, except -

- A. If the set-off is made pursuant to the applicant's request on AAA-372, Form ACP-91 shall be prepared in quintuple. If the set-off is made pursuant to C-1110, Form ACP-91 shall be prepared in sextuple. When the form is prepared pursuant to C-1110, a copy will be sent to the Comptroller of the A.A.A.
- B. If the set-off is made pursuant to the applicant's request on AAA-372, Form 1096 shall be prepared in decuple. If the set-off is made pursuant to C-1110, Form 1096 shall be prepared in undecuple. In all FSA set-off cases, type on a clear copy of Form 1096 the following notation - "Forward to Regional Director, Farm Security Administration,
(Address) . When the form is prepared pursuant to C-1110, a copy will be sent to the Comptroller of the A.A.A.
- C. The symbol and title of the trust fund to be entered opposite the payee "Treas. U. S." on ACP-91 and to be entered in the third column of Form 1096 shall be "128128" - Deductions Agricultural Adjustment Program Payments, Farm Security Administration.
- D. Only the symbol and title of the trust fund to be credited and the name of the debtor in parentheses shall be entered in the third column of Form 1096.

E. There shall be entered in the last column of Form 1096 the notation "FSA Case No. ____", shown on AAA-372 or C-1110, Supplement A. If the case number is not available enter "FSA Set-Off". The name of the disbursing officer and the disbursing officer's voucher number need not be shown in such cases.

IV. APPLICANT INDEBTED TO FCA -- If it is determined that an applicant is the same person as the one whose name appears on the Register of Indebtedness, and if RF-202 indicates that the indebtedness is due to an unpaid loan secured from the FCA, proceed as follows:

A. Prepare ACP-25 as follows:

1. Prepare ACP-25 in quintuple (original on ACP-25 and four copies on ACP-25a).
2. Enter in the upper right-hand corner in the blank space following the words "Bureau Voucher No." the administrative number. This number will be the State and county code followed by the lot number.
3. Delete the symbol and title of the appropriation appearing immediately beneath the title of the form and insert in lieu thereof the following:

"12-1550(21).030 - Administration of Price Adjustment Act of 1938, Department of Agriculture (AAA) (Payments to Producers)".
4. Enter in the blank space following the word "Name", the name of the debtor.
5. Enter in the blank space following the word "Office", the letters "A.A.A." followed by the name of the State office.
6. Enter in the space following the word "Address" the address of the debtor, complete as to street and box number.
7. Enter in the space following the words "Prepared at", the address of the State office.
8. Enter on the next line in the blank spaces over the words "State", "County", "Application serial number", the State and county codes and farm number of the debtor's application.
9. Enter in column (1) the gross amount of the payment computed for the debtor.
10. Make no entry in column (2).

11. Enter in column (3) the amount due the debtor under the application executed by him.
12. Make no entries in the remaining columns.
13. The original shall be signed by the certifying officer who shall affix his title in the space provided therefor and insert the date on which the form was certified. The name of the certifying officer, his title, and the date certified shall be typed on all copies.
14. Make no entries beneath the certification of the certifying officer.

B. Do not prepare ACP-91, ACP-92, Form 1064, or Form 1096 in such cases for the debtor.

C. If applicants other than the debtor sign the same application --

1. Prepare ACP-91, ACP-92, and Form 1064 for such applicants in accordance with the instructions in Part IV of this procedure.
2. Prepare ACP-26 as follows:
 - a. Prepare ACP-26 in triplicate (original and two copies).
 - b. Make no entry in the space provided for the D. O. Voucher Number.
 - c. Enter in the space provided for the Bureau Voucher Number the administrative number for the lot.
 - d. Enter in the space provided therefor the State and county code and farm number of the application for which this form is prepared.
 - e. Enter in the space following the word "Form" and before the word "Application" the designation "ACP-90", "ACP-97", or "ACP-98", whichever is applicable.
 - f. Enter in the space above the word "Station" the name of the city and State in which the General Accounting Preaudit Office is located.
 - g. Enter in the space above the words "Name of debtor-payee" the name of the debtor.
 - h. Enter in the space following the dollar sign the amount due the debtor, as shown on the application executed by him.
 - i. Enter on the blank lines provided on the form the names of other applicants who signed the application executed

by the debtor and enter opposite the name of each such applicant in the space provided therefor the payment due such applicant.

3. Prepare ACP-27 as follows:

- a. Prepare ACP-27 in triplicate (original and two copies).
- b. Make no entry in the space provided for the D. O. Voucher Number.
- c. Enter in the space provided for the Bureau Voucher Number the administrative number for the lot.
- d. Enter in the space following the word "Form" the designation "ACP-90", "ACP-97", or "ACP-98", whichever is applicable.
- e. Enter in the space following the words "Symbol No." the D. O. Symbol Number.
- f. Enter in the space over the words "Location of station" the city and State where the Regional Disbursing Office is located.
- g. Enter in the space over the words "Month and year of account" the name of the month which appears on Form 1064.
- h. Enter in the space over the words "Name of debtor-payee" the name of the debtor.
- i. Enter in the space following the dollar sign the amount of payment due the debtor, as shown on the application executed by him.
- j. Determine whether the applicant is indebted to the Farm Credit Administration or Commodity Credit Corporation and enter the appropriate designation in the space over the words "Farm Credit Administration" or "Commodity Credit Corporation".
- k. Enter in the space provided therefor the names of other applicants who signed the application executed by the debtor and enter opposite the name of each such applicant the payment due such applicant.

D. Upon receipt from the General Accounting Preaudit Office of the application and ACP-25, and ACP-26, if any, the Comptroller of the A.A.A. will determine whether a set-off is to be made. If the set-off is to be made, the case will be referred to the Claims Division of the General Accounting Office for direct settlement. If the set-off is not to be made, the case will be returned to the

State office accompanied by a memorandum indicating that a set-off is not to be made and if C-1110, Supplement A, has not already been forwarded to the State office, such form will accompany the memorandum. Upon receipt of the case from the Comptroller of the A.A.A., cancel ACP-25 by writing across all copies of such form except the original the word "canceled". Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office advising him that there is on file in the State office information indicating that a set-off is not to be made and requesting him to withdraw his approval of ACP-25. Prepare ACP-91, ACP-92, and Form 1064 for such case in accordance with the instructions in Part IV of this Procedure, and forward to the General Accounting Preaudit Office the following:

1. The application
2. ACP-91
3. ACP-92
4. Form 1064
5. The original of ACP-25
6. A memorandum of explanation to the Chief of Party.
7. Any other data which was previously submitted to the General Accounting Preaudit Office with such case.

Staple a signed copy of the memorandum to the Chief of Party to a copy of the canceled ACP-25 and forward such forms to the State accountant. Prepare a letter to the Chief of the Records and Accounts Section requesting him to cancel the ACP-25 which was previously sent to him and advising him that the case is being scheduled in the regular manner since no set-off is to be made.

V. APPLICANT INDEBTED TO AAA AND FSA.

A. AMOUNT OF APPLICANT'S INDEBTEDNESS TO AAA EQUAL TO OR GREATER THAN PAYMENT. -- If it is determined that an applicant is indebted to both the AAA and the FSA and that the amount of the payment due the debtor under the application executed by him is not in excess of the amount of his indebtedness to the AAA, disregard the indebtedness to the FSA as it relates to such application, and effect a set-off in favor of the AAA in the manner set forth in II, supra.

B. AMOUNT OF APPLICANT'S INDEBTEDNESS TO AAA LESS THAN PAYMENT -- If it is determined that an applicant is indebted to both the AAA and the FSA, and that the amount of the net payment due the debtor under the application executed by him is greater than the amount of his indebtedness to the AAA, proceed as follows:

1. Prepare the number of copies of ACP-91, ACP-92, Form 1064, and Form 1096 specified in III, supra.

2. Schedule in the manner set forth in II, supra, the entire amount of the indebtedness due the AAA.
3. Schedule in the manner set forth in III, supra, as much of the indebtedness due the FSA as is available, after deducting from the payment due the debtor under the application executed by him the amount of the indebtedness due the AAA.
4. Schedule in the manner set forth in II, supra, the balance, if any, due the debtor under the application executed by him, after deducting the indebtedness due the AAA and the FSA.

VI. APPLICANT INDEBTED TO AAA AND FCA

- A. AMOUNT OF APPLICANT'S INDEBTEDNESS TO AAA EQUAL TO OR GREATER THAN PAYMENT -- If it is determined that an applicant is indebted to both the AAA and the FCA, and that the amount of the payment due the debtor under the application executed by him is not in excess of the amount of his indebtedness to the AAA, disregard the indebtedness to the FCA as it relates to such application and effect a set-off in favor of the AAA in the manner set forth in II, supra.
- B. AMOUNT OF APPLICANT'S INDEBTEDNESS TO AAA LESS THAN PAYMENT -- If it is determined that an applicant is indebted to both the AAA and the FCA, and that the amount of the payment due the debtor under the application executed by him is in excess of the amount of his indebtedness to the AAA, proceed in the manner set forth in IV, supra. In addition, prepare an administrative report on AD-42 as follows:
 1. Prepare AD-42 in quintuplo (original and four copies).
 2. Form AD-42 shall not be dated.
 3. Enter in the space following the words "The accompanying account of" the name and address of the applicant.
 4. Enter opposite the words "Amount claimed" and the words "Approved for" the amount of the payment approved for the applicant as shown in column (3) of Form ACP-25.
 5. Enter after the words "Appropriation Chargeable" the symbol and title "12-1550(21).030 -Administration of Price Adjustment Act of 1938, Department of Agriculture, (AAA) (Payments to Producers)."
 6. The body of Form AD-42 should read substantially as follows:

"According to the records of the _____ State Office of the North Central Division, Agricultural Adjustment Administration, the above-described claimant is entitled to a payment in the above-stated amount subject to a deduction for his indebtedness to the Agricultural Adjustment Administration on Account of an overpayment in the amount of _____ made under _____. Such overpayment was made by _____, Disbursing Officer, D. O. Symbol No. _____ and by D. O. Voucher No. _____ under date of _____. The claimant is also indebted to the Farm Credit Administration. It is requested that a set-off be effected first in favor of the Agricultural Adjustment Administration and the amount thereof credited to appropriation _____ and that thereafter a set-off against the balance due the claimant be made in favor of the Farm Credit Administration, and that the remainder, if any, be issued to the claimant."

7. The name and address of the certifying officer shall be typed on all copies of Form AD-42 except the original.
8. The certifying officer shall initial the original and one copy of AD-42 beneath the words "Director of Finance".
9. Attach the original and three copies of AD-42 to Form ACP-25 and the related application for payment before it is transmitted to the General Accounting Preaudit Office. Retain the other copy of AD-42 in the State office.

VII. APPLICANT INDEBTED TO FSA AND FCA

A. AMOUNT OF APPLICANT'S INDEBTEDNESS TO FSA EQUAL TO OR GREATER THAN PAYMENT -- If it is determined that an applicant is indebted to both the FSA and the FCA and that the amount of the payment due the debtor under the application executed by him is not in excess of the amount of his indebtedness to the FSA, disregard the indebtedness to the FCA as it relates to such application and effect a set-off in favor of the FSA in the manner set forth in III, supra.

B. AMOUNT OF APPLICANT'S INDEBTEDNESS TO FSA LESS THAN PAYMENT -- If it is determined that an applicant is indebted to both the FSA and the FCA, and that the amount of the payment due the debtor under the application executed by him is in excess of the amount of his indebtedness to the FSA, proceed in the manner set forth in VI, B, supra, except that there shall be entered in AD-42 available data with respect to the indebtedness to the FSA instead of data with respect to the indebtedness to the AAA.

VIII. FACTS WITH RESPECT TO APPLICANT'S INDEBTEDNESS NOT READILY ASCERTAINABLE

A. If there is some question as to whether an applicant is

indebted to the United States Government or as to the amount of his indebtedness, and applicants other than the debtor signed the same application --

1. Prepare ACP-91, ACP-92, and Form 1064 for the applicants who are not indebted in accordance with the instructions in Part IV of this procedure.
2. Prepare ACP-26 and ACP-27 in the manner set forth in IV, C, supra.
3. When the facts with respect to the applicant's indebtedness are ascertained, proceed as follows:
 - a. Applicant indebted:--
 - (1) If the applicant is indebted to an agency of the Department of Agriculture, prepare ACP-91, ACP-92, Form 1064, and Form 1096 for the debtor in accordance with the applicable part of this procedure. If the applicant is indebted to any agency of the Government other than the Department of Agriculture, prepare ACP-25 in the manner set forth in IV, A, supra, and do not prepare ACP-91, ACP-92, and Form 1064.
 - (2) Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office advising him that payment was not approved for the debtor at the time the original application was certified for payment and furnish him with the administrative number and D. O. Voucher Number of the original application.
 - b. Applicant not indebted --
 - (1) Prepare ACP-91, ACP-92, and Form 1064 in accordance with the instructions set forth in PART IV of this procedure.
 - (2) Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office advising him that payment was not approved for the applicant at the time the original application was certified for the reason that it was thought that such applicant was indebted to the United States Government. It should be pointed out that it has been definitely determined that the applicant is not indebted to the United States Government. Indicate in such memorandum the administrative number and D. O. Voucher Number of the original application.

IX. INDEBTEDNESS DISCOVERED AFTER APPLICATION FOR PAYMENT CERTIFIED BY STATE COMMITTEE

A. NOTICE OF INDEBTEDNESS RECEIVED IN STATE OFFICE AFTER APPLICATION IS CERTIFIED FOR PAYMENT

1. Applicant indebted to AAA -- If the applicant is indebted to the AAA and notice of such indebtedness is received in the State office after the application is certified for payment, an effort should be made to prevent the check from being delivered to the applicant. If the check can be intercepted it should be returned to the Regional Disbursing Office. Thereafter, proceed as follows:
 - a. Authorize the cancellation of the check.
 - b. Prepare a dummy application including therein the same basic data as that shown in the State office copy of the original application, except that the serial number shall be followed by the letter "A". The dummy application need not be signed by the applicant nor approved by the county committee.
 - c. Upon receipt of a copy of Form 1044 from the Regional Disbursing Office indicating that the check has been canceled and the proceeds therefrom deposited to the credit of the appropriation, effect a set-off in favor of the AAA in the manner set forth in II, supra.
 - d. When the dummy application and related forms are forwarded to the General Accounting Preaudit Office such forms shall be accompanied by a memorandum to the Chief of Party of the General Accounting Preaudit Office, setting forth the facts of the case and making appropriate reference to the original check and the schedule number of the Form 1044 on which such check was scheduled for cancellation and the certificate of deposit number and date thereof.
2. Applicant indebted to FSA or FCA -- If the applicant is indebted to the FSA or FCA and a notice of such indebtedness is received in the State office after the application has been certified for payment, no effort should be made to prevent the issuance or delivery of the check to the applicant. If, in such case, a check is returned to the Regional Disbursing Office, prepare a memorandum to the Regional Disbursing Office on the reverse side of Form 1664A, requesting that the check be returned to the payee in view of the fact that the indebtedness of the applicant does not come within the purview of the Secretary's order of March 5, 1938, with respect to the making of set-offs.

B. NOTICE OF INDEBTEDNESS RECEIVED IN STATE OFFICE PRIOR TO TIME APPLICATION IS CERTIFIED FOR PAYMENT -- If, because of an error in the State office, an application is certified for payment after notice is received indicating that the applicant is indebted to the United States, an effort shall be made to intercept the check and have it returned to the Regional Disbursing Office irrespective of whether the applicant is indebted to the AAA, FSA, or FCA.

1. Applicant indebted to AAA or FSA -- If the check issued to an applicant is returned to the Regional Disbursing Office because the applicant is indebted to the AAA or FSA, and it is determined that the State office had notice of such indebtedness prior to the time the debtor's application was certified for payment in the State office, proceed as follows:
 - a. Authorize the cancelation of the check.
 - b. Prepare a dummy application including therein the same basic data as that shown in the State office copy of the original application for payment, except that the serial number shall be followed by the letter "A". The dummy application need not be signed by the applicant nor approved by the county committee.
 - c. Upon receipt of a copy of Form 1044 from the Regional Disbursing Office indicating that the check has been canceled and the proceeds therefrom deposited to the credit of the appropriation, effect a set-off in favor of the AAA or FSA in the manner set forth in II, supra, or III, supra, as the case may be.
 - d. When the dummy application and related forms are forwarded to the General Accounting Preaudit Office, such forms shall be accompanied by a memorandum to the Chief of Party of the General Accounting Preaudit Office, setting forth the facts of the case and making appropriate reference to the original check and the schedule number of the Form 1044 on which such check was scheduled for cancelation and the certificate of deposit number and date thereof.
2. Applicant indebted to FCA -- If the check issued to an applicant is returned to the Regional Disbursing Office because the applicant is indebted to the FCA and it is determined that the State office had notice of such indebtedness prior to the time the debtor's application was certified in the State office, proceed as follows:
 - a. Prepare a memorandum to the assistant disbursing officer on the reverse side of Form 1664A requesting

that the check be forwarded to the Claims Division of the General Accounting Office in order that a set-off may be effected in favor of the Farm Credit Administration.

b. Prepare an administrative report on AD-42 as follows:

- (1) Prepare AD-42 in quintuple (original and four copies).
- (2) Form AD-42 shall not be dated.
- (3) Enter opposite the words "The accompanying account of" the name and address of the applicant.
- (4) Enter opposite the words "Amount claimed" and the words "Approved for" the amount of the check which was forwarded to the General Accounting Office unless there was an error in the amount of the check, in which case enter opposite the words "Amount claimed" the amount of the check; enter opposite the words "Differences explained below" the difference between the amount of the check and the correct amount due the applicant; and enter opposite the words "Approved for" the correct amount due the applicant.
- (5) Delete the word "Chargeable" after the word "appropriation" and enter in lieu thereof the word "Charged". Enter opposite the words "Appropriation charged" the symbol and title "12-1550(21).030 - Administration of Price Adjustment Act of 1938, Department of Agriculture (AAA) (Payments to Producers)".
- (6) The body of AD-42 should read substantially as follows:

"According to the records of the _____ State Office, North Central Division, Agricultural Adjustment Administration, check number _____ was issued in favor of _____ under date of _____. Such check was issued by the Regional Disbursing Officer at _____ under D. O. Symbol No. _____ and was returned to that office because the payee is indebted to the Farm Credit Administration. The regional disbursing officer has been requested to forward the above-described check to the Claims Division of the General Accounting Office in order that a set-off may be effected, since the indebtedness to the Farm Credit Administration comes within the purview of the Order of the Secretary of

Agriculture, dated March 5, 1938, with respect to the making of set-offs. The payee is entitled to the proceeds of the above-described check subject to the claim of the Farm Credit Administration."

- (7) Type the name and address of the certifying officer on all copies of AD-42 except the original.
- (8) The certifying officer shall initial the original and first copy of AD-42 under the words "Director of Finance".
- (9) Forward the original and three copies of AD-42 to the North Central Division and retain the other copy in the State office files.

X. DISTRIBUTION OF FORMS

A. INDEBTEDNESS TO AAA

1. Overpayment under commodity contract.

a. Distribute ACP-91 as follows:

- (1) Forward the original and three copies to the General Accounting Preaudit Office.
- (2) Forward one copy to the State accountant.
- (3) Retain one copy in the State office files.
- (4) When a copy of Form 1096 is returned from the Regional Disbursing Office with the certificate of deposit number and date of deposit shown thereon, forward the State office copy of ACP-91 to the Comptroller, A.A.A., Washington, D. C.
- (5) When a copy of ACP-91 is returned from the Regional Disbursing Office forward such copy to the State accountant.

b. Distribute ACP-92 as follows:

- (1) Forward the original and one copy to the General Accounting Preaudit Office.
- (2) Forward one copy to the State accountant.

c. Distribute Form 1064 as follows:

- (1) Forward the original and five copies (including the copy with the notation "Forward to Records and Accounts Section") to the General Accounting Preaudit Office.

- (2) Forward the remaining copy to the State accountant.
- (3) When a copy of Form 1064 is returned from the General Accounting Preaudit Office, forward such copy to the State accountant.
- (4) When a copy of Form 1064 is returned from the Regional Disbursing Office forward such copy to the State Accountant.

d. Distribute Form 1096 as follows:

- (1) Forward the original and four copies (including the copy marked "Forward to Records and Accounts Section") to the General Accounting Preaudit Office and retain five copies in the State office files.
- (2) The General Accounting Preaudit Office will forward the original and three copies to the Regional Disbursing Office and the Regional Disbursing Office will forward one copy to the Records and Accounts Section.
- (3) When a copy of Form 1064 is returned from the General Accounting Preaudit Office distribute two copies of Form 1096 as follows:
 - (a) Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.
 - (b) Forward one copy to the Division of Bookkeeping and Warrants, Treasury Department, Washington, D. C.
- (4) When a copy of Form 1096 is returned from the Regional Disbursing Office with the certificate of deposit number and date of deposit shown thereon, enter such data on the remaining copies of Form 1096 which were retained in the State office and distribute such copies as follows:
 - (a) Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
 - (b) Forward one copy to the Comptroller, Agricultural Adjustment Administration, Washington, D. C.
 - (c) Forward one copy to the State accountant.
 - (d) Retain the remaining copy in the State office files.

e. Distribute ACP-26 as follows:

- (1) Forward the original and one copy to the General Accounting Office with the voucher forms for applicants who are not indebted.
- (2) File one copy in the State office.
- (3) The General Accounting Preaudit Office will retain one copy of ACP-26 and forward one copy to the Regional Disbursing Office.

f. Distribute ACP-27 as follows:

- (1) Forward the original and one copy to the General Accounting Preaudit Office with the voucher forms for applicants who are not indebted.
- (2) File one copy in State office with ACP-26.
- (3) The General Accounting Preaudit Office will retain one copy and forward the original with the application and other related forms to the Comptroller of the A.A.A.

2. Overpayment under the 1936, 1937, or 1938 Agricultural Conservation Program, 1935 or 1937 Cotton Price Adjustment Program, 1937 or 1938 Sugar Beet Program, Failure to Account for Distribution of 1935 Cotton Price Adjustment Payments.

- a. Distribute ACP-91 in the manner set forth in X, A, l, a, supra, except that no copy shall be forwarded to the Comptroller of the A.A.A.
- b. Distribute Form ACP-92 in the manner set forth in X, A, l, b, supra.
- c. Distribute Form 1064 in the manner set forth in X, A, l, c, supra.
- d. Distribute Form 1096 in the manner set forth in IX, A, l, d, supra, except that no copy shall be forwarded to the Comptroller of the A.A.A.
- e. Distribute ACP-26 in the manner set forth in X, A, l, e, supra.
- f. Distribute ACP-27 in the manner set forth in X, A, l, f, supra.

B. INDEBTEDNESS TO FSA

1. Distribute ACP-91 in the manner set forth in X, A, l, a, supra.

2. Distribute ACP-92 in the manner set forth in X, A, 1, b, supra.
3. Distribute Form 1064 in the manner set forth in X, A, 1, c, supra.
4. Distribute ACP-26 in the manner set forth in X, A, 1, e, supra.
5. Distribute ACP-27 in the manner set forth in X, A, 1, f, supra.
6. Distribute Form 1096 as follows:
 - a. Forward the original and five copies (including the copy marked "Forward to Records and Accounts Section" and the copy marked "Forward to Farm Security Administration") to the General Accounting Preaudit Office and retain the other five copies in the State office files.
 - b. The General Accounting Preaudit Office will forward the original and four copies to the Regional Disbursing Office and the Regional Disbursing Office will forward one copy to the Records and Accounts Section and will forward one copy to the Regional Director of the Farm Security Administration.
 - c. When a copy of Form 1064 is returned from the General Accounting Preaudit Office distribute two copies of Form 1096 as follows:
 - (1) Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D.C.
 - (2) Forward one copy to the Division of Bookkeeping and Warrants, Treasury Department, Washington, D.C.
 - d. When a copy of Form 1096 is returned from the Regional Disbursing Office with the certificate of deposit number and date of deposit shown thereon, enter such data on the remaining copies of Form 1096 which were retained in the State office and distribute such copies as follows:
 - (1) Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington D. C.
 - (2) Forward one copy to the Comptroller, A.A.A., Washington, D. C.
 - (3) Forward one copy to the State accountant.

(4) Retain the remaining copy in the State office file.

7. If the set-off is made pursuant to a request on AAA-372 do not forward a copy of ACP-91 or Form 1096 to the Comptroller of the A.A.A. Attach AAA-372 to the application to which it pertains when such application is forwarded to the General Accounting Preaudit Office.

C. INDEBTEDNESS TO FCA

1. Distribute ACP-25 as follows:
 - a. Forward the original and two copies to the General Accounting Preaudit Office.
 - b. Forward one copy to the State accountant.
 - c. Forward one copy to the Records and Accounts Section, Washington, D. C.
 - d. When a copy of ACP-25 is returned from the General Accounting Preaudit Office, forward such copy to the State accountant.
2. If a set-off is made pursuant to a request on AAA-372, attach AAA-372 to the application to which it pertains when such application is forwarded to the General Accounting Preaudit Office.
3. The Claims Division of the General Accounting Office will effect a set-off in the case and will prepare a settlement on Form 39. The original and one copy of Form 39 will be forwarded to the Division of Disbursement. The Division of Disbursement will mail to the payee the original of Form 39 together with the check issued under the settlement. The Claims Division of the General Accounting Office will forward one copy of Form 39 to the Office of Budget and Finance which office will forward such copy to the Records and Accounts Section. The Records and Accounts Section will prepare three copies of AAA-367 (which form is a true copy of the Certificate of Settlement, Form 39) and will forward such copies of AAA-367 to the Conservation Accounting and Procedure Section. One copy will be forwarded to the Comptroller and the remaining two copies will be forwarded to the Director of the North Central Division who will forward such copies to the State office. Upon receipt of such copies, forward one copy to the State accountant and forward the remaining copy to the county office.
4. Distribute ACP-26 in the manner set forth in X, A, l, c, supra.
5. Distribute ACP-27 in the manner set forth in X, A, l, f, supra.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

MAY 31 1939

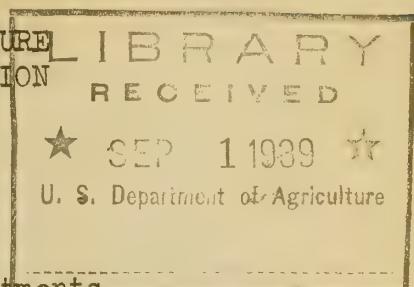
INSTRUCTIONS RELATIVE TO HANDLING APPLICATIONS
FOR PAYMENT UNDER THE 1939 PRICE ADJUSTMENT
PROGRAM IN STATE APPLICATION FOR PAYMENT SECTIONS
IN THE NORTH CENTRAL REGION.

NCR-State 308-(P) is hereby amended as follows:

1. All reference to Section III of the application for payment shall be regarded as references to Section III of ACP-90 and Section II of ACP-97 and ACP-98. All references to Section IV of the application for payment shall be regarded as references to Section IV of ACP-90 and Section III of ACP-97 and ACP-98.
2. Part II, Section I, paragraph 2, item a is amended to read as follows:
 - a. Determine that item 2 is equal to the entry in the applicable column of NCR-309. Check the entry on NCR-309 if it agrees with the entry in Section I, item 2. If a check has already been entered on NCR-309 opposite the applicable entry, prepare and attach RF-204 to such application indicating that it is a duplicate.
3. Part II, Section I, paragraph 3 is amended to read as follows:
 3. Make the following determinations with respect to Section II of ACP-90:
 - a. If the entry in item 1 of Section I is zero, determine that the word "Yes" has been entered in item 1 or item 2 or that the words "Normal Cropping Operations Carried Out on farm in 1939" have been entered in Section II.
 - b. If the entry in item 1 of Section I is zero, and the word "No" has been entered in both item 1 and item 2, and the words "Normal Cropping Operations Carried Out in 1939" have not been entered in Section II, prepare and attach RF-204 to such application indicating that it is a "no payment" case.

UNITED STATES DEPARTMENT OF AGRICULTURE
 AGRICULTURAL ADJUSTMENT ADMINISTRATION
 NORTH CENTRAL DIVISION

PART Vb - CLEARANCE UNIT



Procedure for Handling Claims and Adjustments

I. GENERAL INSTRUCTIONS.

- A. Personnel. All cases involving returned United States Treasury checks, refunds, and adjustments shall be handled by the clerks in the clearance Unit.
- B. Definitions. As used in this Part Vb, the following terms shall have the following meanings:
 - 1. APPLICATION means an application for payment (ACP-90, ACP-97, or ACP-98.)
 - 2. APS means the Application for Payment Section in a State office.
 - 3. CHECK means a United States Treasury Check issued as a payment under an application.
 - 4. DISBURSING OFFICE means the Regional Disbursing Office which makes disbursements for a State office.
 - 5. REFUND means a remittance, other than a United States Treasury Check, such as a money order, cashier's check, etc.
 - 6. TREASURER means the treasurer of a county association.

II. DETERMINATION OF ACCEPTABILITY OF CLAIMS.

Because of the administrative cost of handling claims, the filing of claims should be discouraged whenever the amount of money involved is not substantial. Such claims as are received shall be allowed or disallowed on the basis of the instructions contained herein.

- A. Claims Which May Be Allowed.--Claims based on the following may be allowed if properly substantiated:
 - 1. Death, Disappearance, or Incompetency. Where a person who has made an application dies, has disappeared, or becomes incompetent before receiving payment, a claim by any person eligible to receive such payment shall be allowed.

2. Mechanical Errors in APS. Where it is determined that a mechanical error has been made in the APS and a claim is presented for the amount by which the correct payment exceeds the payment made, such claim shall be allowed.
3. Mechanical Errors in County Office. Where a mechanical error has been made in the county office and a claim is presented for the amount by which the payment computed after correction of such error exceeds the payment made, such claim shall be allowed, provided:
 - a. A written report on such case is made by a designated representative of the State committee, who has investigated such case and which report shows conclusively that such error has been made.
 - b. The allowance of such claim is recommended in writing by the county committee.
 - c. The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.
4. Error in Division of Payment. Where an error has been made in the division of payment resulting in one party in interest receiving a larger share of the payment than that to which he is entitled, and a claim is presented by the party in interest underpaid, such claim may be allowed, provided:
 - a. The amount of the overpayment is recovered.
 - b. The allowance of such claim is recommended in writing by the county committee.
 - c. The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.
5. Erroneous Set-Off. Where a set-off has been erroneously made against the payment of any person, and a claim is presented by the person underpaid as a result of such erroneous set-off, such claim may be allowed, provided:
 - a. It is determined that the set-off was made in error.
 - b. The allowance of such claim is recommended in writing by the county committee.
 - c. The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

6. Submission of Applications after Closing Date. The final date for the acceptance of applications shall be set by the State committee. Applications may not be accepted in the State office after such date, unless it can be definitely established that failure to submit an application was not due to negligence on the part of the applicant. Applications submitted after the closing date for the acceptance thereof shall be treated as claims, and any such claim may be allowed, provided:
 - a. It is accompanied by a statement signed by the applicant setting forth the fact that the submission of such application after the closing date for the acceptance thereof was not due to negligence on his part.
 - b. The allowance of such claim is recommended in writing by the county committee.
 - c. The allowance of such claim is approved by the chairman of the State committee or another member of the State committee designated by the chairman.

- B. Miscellaneous Claims. Claims which do not come within the classifications in paragraph A of this Section II may, at the discretion of the State committee, be transmitted to the Director of the North Central Division for consideration.
- C. Closing Date for Acceptance of Claims. The final date for the acceptance of claims shall be the date established under paragraph A, 6 of this Section II, or 30 days after the date of issuance of the check under an application, whichever is later.

III. UNDERPAYMENTS.

A. Examination of Claim.

1. Determine that the corrected application for payment is accompanied by a statement of claim in writing over the signature of the claimant. In the event the claim is based on a change in basic agricultural data such statement of claim must clearly set forth the change and the reason therefor. In the event the claim is based on an erroneous set-off, determine that Form 1097 has been prepared providing for a proper adjustment in the appropriations credited and charged with the amount of the erroneous set-off.
2. Determine that the claim is one which may be allowed under Section II of this Part V b.

B. Disposition of Check or Refund.--If the check issued under the original application was returned or the amount thereof refunded, authorize the return of such check or refund to the payee and advise the payee that the acceptance thereof will not prejudge his claim for any additional payment to which he may be entitled.

C. Preparation and Handling of Corrected Applications.

1. If the claim is found to be acceptable determine that the adjustment application submitted has been correctly prepared and computed in accordance with the statement of claim. The corrected application shall bear the same serial number as the original application, followed by the letter "A". Enter immediately to the left of the entries in Section I, item 5, and to the left of the entries in Section III of ACP-90 and Section II of ACP-97 and ACP-98 in the column headed "Amount", opposite the name of each eligible applicant, the amounts shown for such items on the original application. Enter immediately to the left of these entries the differences between the corrected entries and the original entries. Where a percentage other than 100% is entered in the column headed "Share" check the differences entered as indicated above by multiplying the entry to the extreme left in Section I, item 5, by such percentage. Any difference amounting to less than 10 cents due to the rounding of fractions, may be disregarded.
2. If the adjustment application is found to be regular in every respect, schedule the amount of the adjustment in the net payment in the regular manner except that each case shall be scheduled on a separate voucher.

D. Certification of Adjustment Payment.--Prepare a memorandum to the chief of party of the General Accounting Preaudit Office on Form RF-11 and transmit such memorandum together with the corrected application, statement of claim, and related papers to the General Accounting Preaudit Office. If the claim was submitted because a set-off was made against the wrong person, or against a proper person but in an amount greater than the indebtedness, determine that a copy of a properly executed Form 1097 providing for a proper adjustment in the appropriations credited and charged with the amount of the erroneous set-off is attached.

IV. OVERPAYMENTS.

A. Examination of Claim.--In the event the claim is based on a change in basic agricultural data, determine that there are present a corrected application and a statement over the signature of a member of the county committee, clearly

setting forth the changes and the reason therefor. The corrected application shall bear the same serial number as the original application, followed by the letter "A".

B. Disposition of Check or Refund.--Do not approve the corrected application until the check issued under the original application has been returned and canceled or until a refund equal to the amount of the overpayment has been received and deposited. If the check issued under the original application has been returned, authorize the cancellation of such check. If a refund in the exact amount of the overpayment has been received, schedule such refund for deposit to the appropriation against which the original payment was charged. If a refund in excess of the amount of the overpayment is received, schedule such refund for deposit to the Special Deposits Account. In all cases where the original check has been returned for cancellation the corrected application must be signed by the applicant and by a member of the county committee irrespective of whether the error which resulted in the overpayment was made in the county office or in the APS. If the original check was received and negotiated by the applicant who was overpaid, the corrected application must be signed by a member of the county committee but need not be signed by the applicant.

C. Handling of Corrected Application and Completion of Case.

1. Upon receipt of a corrected application from the county office, examine such application and compare it with the State office copy of the original application submitted by the applicant. If such application is found to be regular and if the check issued under the original application has been canceled as evidenced by a copy of Form 1044 (Schedule of Canceled Checks) which has been returned by the Disbursing Office, or as evidenced by a copy of Form AAA-375, Request for Cancelation of Check, returned by the General Accounting Preaudit Office, schedule the amount due under the corrected application in the regular manner except that each case shall be scheduled on a separate voucher.
2. Where the original check has been canceled, prepare a memorandum to the chief of party of the General Accounting Preaudit Office on Form RF-11 and transmit such memorandum together with the corrected application and related papers to the General Accounting Preaudit Office.
3. Where a refund has been made or a set-off has been effected in the exact amount of the overpayment, attach a statement to the corrected application indicating that an appropriate adjustment has been made and file such corrected application in the APS.

4. Where a refund has been made in excess of the amount of the overpayment, authorize the transfer of the amount of the overpayment from the Special Deposits Account to the appropriation against which the original payment was charged by use of Form 1046; authorize the return of the amount of the refund in excess of the overpayment to the payee by use of Forms 1047 and 1048; attach a statement to the corrected application indicating that an appropriate adjustment has been made; and file the corrected application in the APS.

V. RETURNED CHECKS.

- A. Period of Retention of Undelivered Checks. Checks forwarded to the treasurer must be delivered within twenty-one days after receipt thereof or returned to the Disbursing Office. If a check is not claimed within ninety days after the first day of the month next following the month during which such check was issued, it will be forwarded to the Check Section, Records Division, General Accounting Office, where it will be retained until the end of the fiscal year next following the fiscal year during which the check was issued unless claimed prior to that time. Thereafter, the check will be deposited in the United States Treasury to the credit of a trust fund account entitled "Outstanding Liabilities."
- B. Notification from Disbursing Office of Returned Checks. When a check is received in the Disbursing Office, the Disbursing Office will prepare Form 1664-A showing thereon the name and address of the payee, the county code and the application serial number, the check number, date of issuance, and amount of the returned check, and the Disbursing Officer's symbol number and voucher number. The original and three copies of Form 1664-A will be forwarded to the State office. Such forms shall be filed in alphabetical order pending determination as to the proper disposition of the check. If a check is returned to the State office rather than to the Disbursing Office, forward such check immediately to the Disbursing Office. When Forms 1664-A are received in the State office, prepare ACP-28.
- C. Cancelation and Redelivery of Returned Checks.
 1. Disbursing Office Error. If a check is returned because the amount thereof or the name of the payee thereon does not agree with that shown on ACP-91 on which the payment was listed, forward such check immediately to the Disbursing Office with a request that a corrected check be issued. In such case, Form 1044 need not be prepared.

2. Overpayment. If a check is returned because the amount thereof is more than that to which the payee is entitled and such incorrect amount was not due to an error in the Disbursing Office, authorize the cancellation of such check by use of Form 1044 if the check is held in the Disbursing Office or by use of Form AAA-375 if the check is held in the General Accounting Office. Indicate the action taken on Form 1664-A.
3. Underpayment or Failure to Deliver Check. If a check is returned because the amount thereof is less than the amount to which the payee is entitled or because of failure to deliver such check within the 21-day period, or if a check is returned by the post office because of insufficient or incorrect address, and if such check is being held in the Disbursing Office, authorize the return of such check by use of Form 1664-A upon receipt of a claim therefor over the signature of the payee, showing his present address. In such cases if the check has been forwarded to the General Accounting Office, authorize the return or reissuance of such check by the use of Form AD-42.
4. Payee Deceased, Disappeared, or Incompetent.--If a check is returned because the payee is deceased, has disappeared, or has been declared incompetent by a court of competent jurisdiction, authorize the cancellation of such check by use of Form 1044 if the check is held in the Disbursing Office or by use of Form AAA-375 if the check is held in the General Accounting Office. Indicate the action taken on Form 1664-A.

VI. LOST CHECKS. If the State office is notified that a check has been lost, stolen or destroyed, such notification shall be forwarded immediately to the Disbursing Office. The handling of such cases comes within the exclusive jurisdiction of the Treasury Department and appropriate action will be taken by the Disbursing Office to effect settlement of such cases.

VIII. REFUNDS.

- A. Examination. Remittances received in the APS should be in the form of postal money orders, certified checks, or cashier's checks. Examine any such remittance to determine that it is properly dated, that the written and numerical amounts thereon agree and that such remittance is negotiable in form. All remittances should be drawn in favor of the Treasurer of the United States, but if a remittance is drawn payable to the "North Central Division" or to the "Agricultural Adjustment Administration," or to the Department of Agriculture" or in a similar impersonal manner, it may,

if otherwise negotiable, be accepted and endorsed with a rubber stamp as follows:

"Pay to the Order of
The Treasurer of the United States,
Division of Disbursement, Treasury Department,
North Central Division, AAA, U. S. Department of Agriculture.

State Office "

Remittances drawn payable to some person other than the Treasurer of the United States or remittances which are not negotiable in form must be returned to the remitter through the county committee with a request that a new remittance, negotiable in form, and payable to the Treasurer of the United States be submitted.

B. Disposition of Remittance. Under no circumstances shall a remittance be retained in the State office longer than two days. If a remittance is found to be unacceptable or is found to be not due from the person for whom the remittance is made, such remittance shall be returned to the remitter through the county office. If a remittance is found to be acceptable, prepare ACP-28 in connection therewith and schedule such remittance on Form 1044 and forward to the Disbursing Office for deposit. If the remittance is for the exact amount of an overpayment, such remittance shall be scheduled on Form 1044, used as a schedule of collections, for deposit to the appropriation against which the overpayment was charged. In the event the remittance is in excess of the amount of the overpayment or if the reason for the remittance is not known, such remittance shall be scheduled on Form 1044, used as a schedule of collections, for deposit in the Special Deposits Account. In such cases, when the exact amount of the overpayment is determined or when the reason for the refund is determined, authorize the transfer of the proper amount of the remittance from the Special Deposits Account to the proper appropriation by use of Form 1046 and authorize the return of any amount of the remittance in excess of the overpayment to the remitter by use of Forms 1047 and 1048. If it develops that a remittance was not honored when presented for payment, the Disbursing Office will return the dishonored remittance to the APS together with two copies of Form 1044, used as a schedule of uncollectible checks. In such cases, one copy of Form 1044 should be signed by the certifying officer and returned to the Disbursing Office as a receipt for the returned remittance. The uncollectible check should be returned to the remitter and immediate steps should be taken to secure a remittance which will be honored when presented for payment. Thereafter, prepare Form ACP-24 in connection with such uncollectible check. When a collectible remittance is received, insert a notation on the Form 1044 on which such collectible remittance is scheduled.

indicating that the remittance represents the recovery of the amount of the uncollectible remittance previously scheduled on Form 1044, Schedule of Collections, Schedule No. _____.

VIII. DEATH, DISAPPEARANCE, OR INCOMPETENCY.

A. Examination of Claim.--Claim for a payment under any 1939 Price Adjustment Program which was issued to a person who signed an application prior to his death, disappearance, or incompetency must be made on Form ACP-103. Form ACP-103 shall be prepared in triplicate in the county office and the original and one copy thereof shall be submitted to the State office. If in the examination of a claim it is found that it cannot be approved, a letter should be addressed to the county committee setting forth the reason for disapproval and wherever possible suggestions should be made with respect to the corrections or additional information required before further consideration may be given to the claim.

1. Applicant Deceased

- a. Determine that the State and county code, together with the name of the county and the name of the State have been entered in the upper right-hand corner on both the original and copy of ACP-103.
- b. Determine that Part I of Form ACP-103 has been properly executed in accordance with the instructions on the reverse side thereof.
 - (1) If the applicant is claiming under item (6) of the first paragraph relating to the execution of paragraph 2 of ACP-103, or under item (5) of the second paragraph relating to the execution of paragraph 2, determine that the name of the county and State wherein the producer was domiciled, preceded by the words "domiciled in", have been entered at the end of paragraph 1 of ACP-103.
- c. Determine that Part II has been properly signed by a member of the county committee.
- d. Payment may be made upon proper application therefor, without regard to claims of creditors other than the United States, in accordance with the order of precedence indicated on the reverse side of ACP-103.
- e. Legally adopted children shall be entitled to share in any payment in the same manner and to the same extent as other children. If any person who is entitled to payment under the above order of precedence is a minor, payment of his share shall be made to his legal

guardian, but if no legal guardian has been appointed payment shall be made to his natural guardian for his benefit, unless the minor's share of the payment exceeds \$500, in which event payment shall be made only to his legal guardian. Any payment which the deceased person could have received may be made jointly to the persons found to be entitled to such payment.

2. Applicant Disappeared.

- a. Determine that Form ACP-103 has been prepared as indicated in paragraph 1, subparagraphs a, b, and c, supra.
- b. Payment may be made upon proper application therefor, without regard to claims of creditors other than the United States, in accordance with the order of precedence indicated on the reverse side of ACP-103.

3. Applicant declared incompetent.

- a. Determine that Form ACP-103 has been prepared as indicated in paragraph 1, subparagraphs a, b, and c, supra.
- b. If no guardian or committee has been appointed, payment, if not more than \$500.00, may be made upon proper application therefor without regard to claims of creditors other than the United States, in accordance with the order of precedence indicated on the reverse side of ACP-103.
- c. If the payment claimed is more than \$500.00, payment may be made only to such person as may be authorized under the State law to receive payment for the incompetent producer.

B. Disposition of Check. Determine that the check issued to the payee under the original application for payment who has died, disappeared, or who has been declared incompetent has been canceled. Evidence of the cancellation of a check may be in the form of an accomplished copy of Form 1044 or an accomplished copy of AAA-375.

C. Preparation of Voucher.--If the claim submitted on ACP-103 is found to be regular and the original check has been canceled, schedule the amount claimed not in excess of the amount due in the regular manner, except that each case shall be scheduled on a separate voucher. Any payment which a deceased person could have received may be made jointly to the persons found to

be entitled to such payment; or the claimants may join in naming a trustee for the purpose of receiving and distributing the payment, in which case payment shall be certified to the trustee in his representative capacity. Payment to the claimant should be scheduled in a manner that will clearly indicate the capacity in which the claimant is entitled to payment. The following examples illustrate the manner in which these cases should be scheduled.

1. Claim by widow

- a. Schedule to "Mary Jones, widow of John Jones, Deceased."

2. Claim by an adult heir or a minor who has been emancipated

- a. Schedule to "James Doe, son of John Doe, deceased."

3. Claim by spouse of an incompetent

- a. Schedule to "Mary Doe, wife of, and for the benefit of John Doe, incompetent."

4. Claim by father of a person who has disappeared

- a. Schedule to "John Smith, father of, and for the benefit of the estate of Tom Smith, disappeared."

D. Certification of Adjustment Payment. Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office on Form RF-11 and transmit such memorandum, together with the original of ACP-103 and related documents and the vouchers prepared in connection therewith, to the General Accounting Preaudit Office. File the copy of ACP-103 in the APS file.

E. Brief of State Laws for Use in Settlement of Death and Incompetency Cases. See Supplement No. 6 to NCR-State 108 for brief of State laws for use in settlement of death and incompetency cases where the claimant is not specifically listed on the reverse side of ACP-103.

IX. PREPARATION, EXAMINATION, AND DISTRIBUTION OF FORMS.

A. Form ACP-28, Official Receipt.

1. Purpose of Form. Form ACP-28 is used to receipt for a returned treasury check or other remittance.

2. Preparation of Form.

- a. Prepare ACP-28 in duplicate (original on ACP-28 and the copy on ACP-28A).
- b. Enter in the spaces provided therefor
 - (1) The name and complete address of the remitter (the person who returned the check or who submitted the refund).
 - (2) The applicant's name.
 - (3) The nature of the remittance (U.S. Treasury Check, certified check, money order, etc.)
 - (4) The payee's name (In case of a U.S. Treasury Check, the name of the payee shall be the name on the returned check and in the case of a refund such name shall be the name of the payee on the remittance.)
 - (5) The D. O. Voucher Number of the voucher under which the payment was made and date of such voucher.
 - (6) The receipt number, if the remittance is other than a U.S. Treasury Check. The first remittance other than a U.S. Treasury Check shall be numbered "39-PA-1", and succeeding remittances shall be numbered "39-PA-2", "39-PA-3", etc. Do not assign receipt numbers to Forms ACP-28 prepared in connection with returned treasury checks.
 - (7) The State and county code and serial number of the application, together with the name of the program with respect to which the payment was made.
 - (8) The date, check or remittance number, and the amount of the remittance.
- c. The certifying officer shall sign ACP-28A in the space provided for the signature of the officer in charge and such form shall then be forwarded to the remitter. The original ACP-28 shall be filed pending disposition of the remittance.

3. Completion of ACP-28 after Disposition of Remittance.

- a. If a returned check is authorized to be returned to the payee, enter under the heading "Action Taken" the notation "See attached form" and attach to the APS copy of

ACP-28 a copy of Form 1664-A or a copy of AD-42, whichever was used in authorizing the return of such check. File the ACP-28 in the APS.

- b. If a returned check has been canceled, enter under the heading "Action Taken" the notation "See attached form" and attach to the APS copy of ACP-28 a copy of Form 1044 or a copy of AAA-375, after such form has been returned from the Disbursing Office or the General Accounting Office, as the case may be, indicating that the check has been canceled. Enter under the heading "Action Taken" the fund credited in the spaces provided therefor. Also, indicate what part, if any, of the original payment is reclaimable.
- c. If a refund equal to or in excess of the amount of an overpayment has been scheduled, enter under the heading "Action Taken" the notation "See attached form(s)" and attach to the APS copy of ACP-28 a copy of any form used in effecting disposition of the remittance. Enter under the heading "Action Taken" the certificate of deposit number, the date of deposit, and the fund credited in the spaces provided therefor.
- d. The certifying officer shall sign the APS copy of ACP-28.

B. Form 1664-A, Notice of Check Returned.

1. Purpose of Form. Form 1664-A is used to notify the State office of the receipt by the Disbursing Office of a returned check.
2. Completion of Form.
 - a. Check the applicable box to indicate the disposition to be made of the returned check.
 - b. If the check is to be remailed to the payee type the name and present address of the payee in the box provided therefor.
 - c. The original and second copy shall be initialed and the first copy signed by the certifying officer. The title of the certifying officer and the date of signature shall be typed on the original and all copies.
3. Distribution of Form.
 - a. Forward the original and first two copies to the Disbursing Office.

b. File the third copy with the APS copy of ACP-28.

C. AD-42 - Administrative Report.

1. Purpose of Form. AD-42 is used where a claim is filed for a check which has been returned to the General Accounting Office.
2. Preparation of Form.
 - a. Prepare AD-42 in quadruplicate (original and three copies).
 - b. Enter the reference number assigned by the Claims Division of the General Accounting Office in the upper left-hand corner of AD-42 if such reference number is available.
 - c. After the word "of" insert the name and address of the claimant.
 - d. Insert the amount claimed in the space provided therefor. This amount shall be the amount which is claimed by the applicant or in the absence of a definite claim by the applicant it shall be the amount of the check which is being retained by the General Accounting Office.
 - e. Enter after the words "Approved for" the amount which is properly allowable to the claimant. Such amount will usually be the amount of the check which is being held in the General Accounting Office. If there is any difference between the amount claimed and the amount approved, such difference shall be entered after the words "Differences explained below" and an explanation of such difference shall be set forth in the body of the form.
 - f. Delete the word "Chargeable" and insert in lieu thereof the word "Charged." Enter after the word "Charged" the symbol and title of the appropriation to which the amount approved has been charged.
- g. The body of the form should read substantially as follows:

"According to the records of the _____
State Office, North Central Division, Agricultural
Adjustment Administration, check number _____
in the amount of _____, dated _____
issued by G. F. Allen, Chief Disbursing Officer, in _____

connection with 1939 _____ price adjustment,
application No. _____, through the Regional
Disbursing Office at _____ under symbol number
_____, was returned to the Regional Disbursing
Office and forwarded by that office to the General
Accounting Office under date of _____.
The payee is still entitled to the proceeds of this
check."

- h. If the statement of claim was previously referred to the General Accounting Office and retained by that office, delete the word "accompanying" in the first line of the report and the words "and is transmitted to you for settlement" in the second and third lines of the report.
- i. The certifying officer shall initial the original and first copy of AD-42 below the words "Director of Finance" and the full name and address of the certifying officer shall be typed on the first copy of AD-42

3. Distribution of Form.

- a. Forward the original and two copies together with the statement of claim, if available, to the Director of the North Central Division.
- b. File the third copy with the APS copy of ACP-28.
- c. Upon receipt of a copy of the letter used in transmitting the check from the General Accounting Office to the payee, file such letter with the APS copy of ACP-28.

D. Form 1044, Schedule of Canceled Checks.

1. Purpose of Form. Form 1044 is used to schedule United States Treasury Checks held by the Disbursing Office, for deposit to the appropriation against which such checks were drawn.

2. Preparation of Form.

- a. Prepare Form 1044 in nonuple (original and eight copies).
- b. Delete the word "COLLECTIONS" in the title and insert above such word the words "CANCELED CHECKS."
- c. Enter the State and county code above the words "Schedule of Canceled Checks." Do not schedule checks from more than one county on one set of Forms 1044. Do not schedule checks issued in connection with different appropriations on the same schedule.

- d. Enter in the first line in the upper right-hand corner the schedule number. Assign No. "39-PA-1" to the first set of forms and assign consecutive numbers to succeeding sets of forms. Do not include more than one sheet for any schedule.
- e. Enter in the space immediately above the words "Department or Establishment" the word "Agriculture."
- f. Enter in the space above the words "Bureau or Office" the letters "A.A.A." and the name of the State office.
- g. Enter immediately following the words "Received by" the name "G.F. ALLEN"; enter over the word "Title" the words "Chief Disbursing Officer;" and enter immediately above the word "Station" the city and State where the Regional Disbursing Office is located.
- h. Enter immediately following the word "Period" the month during which it is anticipated that the Disbursing Office will handle such form.
- i. Enter in the space provided therefor the D.O. symbol number furnished by the Disbursing Office to be used for this purpose.
- j. Delete the word "received" in the first column and insert in lieu thereof the words "check issued." Enter in such column the date of the check. ~
- k. Delete the word "Receipt" in the heading of the second column and insert in lieu therof the word "Check." Enter in this column the number of the check which is to be canceled.
- l. Delete the word "Remitter" from the heading of the third column and insert in lieu thereof the word "Payee." Enter in this column the name of the payee and enter under the name of the payee the D. O. Voucher Number. This number may be obtained from Form 1664-A.
- m. Enter in the fourth column the words "Payee not entitled" in all cases except where the check is being canceled due to the death, disappearance, or incompetency of the payee. If the check is being canceled due to the death, disappearance, or incompetency of the payee, enter the words "Payee deceased," "Payee disappeared," or the words "Payee incompetent," as the case may be.

- n. Enter in the fifth column the amount of the check.
- o. Enter in the last column the symbol and title of the appropriation to be credited.
- p. Obtain the total for all amounts shown in the fifth column and enter such total in the space provided therefor.
- q. Enter immediately following the word "Forwarded" in the lower right-hand corner of the form the date such form is forwarded to the Disbursing Office. The certifying officer shall sign on the next line following the word "By" and enter his title in the next line following the word "Title." The name and title of the certifying officer shall be typed on all copies.
- r. Make no entries in the lower left-hand corner of the form as this space is reserved for the use of the Disbursing Office.
- s. Stamp on one copy the words "Forward to Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C." Stamp or type on two copies the words "Transmit to General Accounting Preaudit Office" followed by the address of that office.

3. Distribution of Form.

- a. Forward the original and six copies (including the copy for the Control Accounts and Reports Section) to the Disbursing Office.
- b. Retain two copies in a pending file until the receipted copy is returned from the Disbursing Office.
- c. Upon receipt of the original and six copies, the Disbursing Office clerk will fill in the first and second lines in the lower left-hand corner of the form and will retain one copy in the Disbursing Office, return one copy to the State office, forward two copies to the General Accounting Preaudit Office, forward one copy to the Control Accounts and Reports Section Agricultural Adjustment Administration, Washington, D. C., and forward the original and one copy to the Treasury Department in Washington, D. C., whence the original will be forwarded to the General Accounting Office in Washington, D. C.

- d. When the received copy is returned by the General Accounting Preaudit Office enter on the copies in the pending file the data shown in the lower left-hand corner of the received copy.
- e. Forward the received copy to the State accountant.
- f. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- g. File the remaining copy with the APS copy of ACP-28.

E. Form AAA-375, Request for Cancelation of Check.

- 1. Purpose of Form. Form AAA-375 is used to request the cancelation of a United States Treasury Check held by the General Accounting Office.
- 2. Preparation of Form.
 - a. Prepare AAA-375 in quintuple (original and four copies).
 - b. Enter in the upper right-hand corner in the spaces provided therefor the State and county code and serial number of the application under which the check was issued.
 - c. Enter in the upper right-hand corner in the space provided therefor, the schedule number. The schedule number shall be assigned in the same series as that used in connection with Form 1044, Schedule of Canceled Checks.
 - d. Enter in the upper right-hand corner in the space provided therefor the date the form is prepared.
 - e. Enter in the first paragraph in the spaces provided therefor the check number, the date of the check, the amount of the check, the location of the Disbursing Office, the D. O. symbol number, the D. O. voucher number, the name of the payee, and the date the check was forwarded to the General Accounting Office.
 - f. Enter in the blank space in the second paragraph the words "is not entitled to the proceeds of such check" in all cases except where the check is being canceled due to the death, disappearance, or incompetency of the payee. If the check is being canceled due to the death, disappearance, or incompetency of the payee, enter the words "is deceased", "has disappeared",

or the words "has been declared incompetent", as the case may be.

- g. Enter in the blank space in the third paragraph the symbol and title of the appropriation to which the proceeds of the check are to be credited.
- h. The original of the form shall be signed and the copies thereof initialed by the certifying officer in the space provided therefor. The title of the certifying officer shall be typed immediately beneath the space provided for his signature.
- i. Enter in the blank space beneath the line provided for the signature of the certifying officer the name of the State office.
- j. Enter in the blank space beneath the line provided for the name of the State office the words "North Central."
- k. Enter in the space provided therefor at the bottom of the form the name and address of the chairman of the State committee.

3. Distribution of Form.

- a. Forward the original and three copies to the General Accounting Preaudit Office prior to or at the time the adjustment case is submitted to that office.
- b. Retain the other copy of such form in the pending file until a copy of such form is returned from the General Accounting Office indicating the action taken.
- c. Upon receipt of a copy of such form from the General Accounting Preaudit Office indicating the action taken, enter on the copy in the pending file a notation as to the action taken by the General Accounting Office.
- d. Forward the returned copy to the State accountant.
- e. File the remaining copy with the APS copy of ACP-28.

F. Form 1044, Schedule of Collections.

1. Purpose of Form. Form 1044 is used to schedule remittances for deposit to the proper appropriation or account.

2. Preparation of Form.

- a. Prepare Form 1044 in octuple (original and seven copies).
- b. Do not schedule more than one type of remittance on a set of Forms 1044; that is, do not list money orders and certified checks on the same set of forms. Do not schedule remittances to be credited to the Special Deposits Account and remittances to be credited to appropriations on the same set of Forms 1044. Do not schedule remittances to be credited to different appropriations on the same set of Forms 1044. Do not schedule remittances for more than one county on a set of Forms 1044.
- c. Enter the State and county code above the words "Schedule of Collections."
- d. Enter on the first line in the upper right-hand corner the schedule number. If the remittance is to be deposited in the regular appropriation, assign No. "39-PA-1" to the first set of forms and assign consecutive numbers to succeeding sets of such forms. If the remittance is to be deposited in the Special Deposits Account, assign No. "39-PA-2001" to the first set of forms and assign consecutive numbers to succeeding sets of such forms. Care shall be exercised to see that separate series of schedule numbers are used when Form 1044 is used as a schedule of canceled checks and when such form is used as a schedule of collections.
- e. Enter in the space immediately above the words "Department or Establishment" the word "Agriculture."
- f. Enter in the space above the words "Bureau or Office" the letters "A.A.A." and the name of the State office.
- g. Enter immediately following the words "Received by" the name "G. F. Allen;" enter above the word "Title" the words "Chief Disbursing Officer;" and enter immediately above the word "Station" the city and State where the Regional Disbursing Office is located.
- h. Enter immediately following the word "Period" the month during which it is anticipated that the Disbursing Office will handle the form.
- i. Enter in the space provided therefor the D. O. symbol number furnished by the Disbursing Office to be used for this purpose.

- j. Enter in the first column under the caption "Date Received", the date of receipt of the remittance.
- k. Enter in the second column under the caption "Receipt No." the receipt number shown on the third line at the right-hand side of ACP-28.
- l. Enter in the third column under the caption "Name of Remitter" the name of the applicant who is to receive credit for the remittance. Enter under the name of the applicant the type of remittance, "Money Order," "Certified Check," etc.; and if the remittance has been made by check enter the name of the bank upon which such check was drawn.
- m. Enter in the fourth column the words "Payee not entitled." Enter in this column the number of the check by which the overpayment was made and the D. O. voucher number of the schedule form on which such check was listed and the period in which the items listed under the D. O. voucher number were paid. Also enter the name of the Disbursing Officer.
- n. Enter in the fifth column the amount of the remittance.
- o. Enter in the last column the symbol and title of the appropriation or account which is to be credited.
- p. Obtain the total for all amounts shown in the fifth column and enter such total in the space provided therefor.
- q. Enter immediately following the word "Forwarded" in the lower right-hand corner of the form the date such form is forwarded to the Disbursing Office. The certifying officer shall sign on the next line following the word "By" and enter his title in the next line following the word "Title". The name and title of the certifying officer shall be typed on all copies.
- r. Make no entries in the lower left-hand corner of the form as this space is reserved for the use of the Disbursing Office.
- s. Stamp on one copy the words "Forward to Control Accounts and Reports Section, AAA, Washington, D. C."

3. Distribution of Form.

- a. Forward the original and three copies (including the copy for the Control Accounts and Reports Section) to the Disbursing Office together with the remittance (money order, certified check, etc.)
- b. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.
- c. Forward one copy together with a copy of the letter of explanation from the county office with respect to the refunds to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.
- d. Retain the other two copies in a pending file until the received copy is returned from the Disbursing Office with the certificate of deposit number indicated thereon.
- e. Upon receipt of the original and three copies, the Disbursing Office clerk will fill in the first and second lines in the lower left-hand corner of the form and will retain one copy in the Disbursing Office, return one copy to the State office, forward one copy to the Control Accounts and Reports Section, Agricultural Adjustment Administration, and forward the original to the Treasury Department, Washington, D. C.
- f. When the received copy is returned by the Disbursing Office, enter on the copies in the pending file the certificate of deposit number and the date shown in the lower left-hand corner of the received copy.
- g. Forward the received copy to the State accountant.
- h. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- i. File one copy with the APS copy of ACP-28.

G. Form 1044, Schedule of Collections Prepared by Disbursing Office.

1. Preparation of Form. Where the county committee or an applicant transmits a remittance to the Disbursing Office instead of the State office, the Disbursing Office will prepare Form 1044 (Schedule of Collections) and credit the amount of the remittance to the Special Deposits Account. A copy of such form will be transmitted to the APS with a notation thereon to the effect that

such form was prepared in the Disbursing Office. Upon receipt of Form 1044 so prepared, prepare two additional copies of such form and enter on each copy thereof above the schedule number, if any, assigned by the Disbursing Office, a schedule number in the same series as that assigned to Schedules of Collections listing remittances to be deposited to the credit of the Special Deposits Account. Such schedule shall thereafter be referred to by the schedule number assigned by the Disbursing Office and the schedule number assigned by the APS.

2. Distribution of Form.

- a. Forward one copy to the office of Budget and Finance, Department of Agriculture, Washington, D. C.
- b. Forward one copy to the State Accountant.
- c. File the remaining copy with the APS copy of ACP-28.

H. ACP-24, Debit Voucher for Uncollectible Check Returned.

1. Purpose of Form. Form ACP-24 is used to authorize the debit of the amount of an uncollectible remittance which has been scheduled on Form 1044, Schedule of Collections.

2. Preparation of Form.

- a. Prepare ACP-24 in quadruplicate (original and three copies).
- b. Enter in the upper right-hand corner after the word "No." the schedule number. Assign number "39-PA-1" to the first set of forms and assign consecutive numbers to succeeding sets of such forms.
- c. Enter in the upper right-hand corner after the word "Date" the date the form is prepared.
- d. After the word "To:" insert on each copy of the form the name of the person or unit to whom such copy is to be forwarded. Copies of such form shall be forwarded as follows:
 - (1) Original to the State accountant.
 - (2) Two copies to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
 - (3) File one copy in the APS.

- e. After the word "From" enter the name of the State office and between the words "Office" and "Division" enter the words "North Central."
- f. Describe the uncollectible check in the spaces provided therefor. Space is provided on the form for the description of two uncollectible checks. All uncollectible checks which were originally scheduled on any one Form 1044 must be listed on the same ACP-24. If more than two uncollectible checks were scheduled on the same set of Forms 1044, the description of such checks shall be shown on the reverse side of ACP-24.
- g. Enter after the words "Schedule No." the schedule number of Form 1044 upon which such checks were originally scheduled and enter after the word "Dated" the date of the original Form 1044.
- h. Enter after the word "Symbol" the symbol number and title of the appropriation or account originally credited with the amount of the uncollectible checks listed on ACP-24. Enter after the word "Amount" the total amount of such checks.
- i. Enter after the word "From" the total amount scheduled on the original Form 1044, Schedule of Collections, and enter after the word "To" the difference between the amount originally scheduled on Form 1044 and the amount of the uncollectible checks, listed on ACP-24.
- j. Immediately above the space provided for the signature of the officer in charge, type a statement to the effect that an attempt is being made to obtain a proper remittance or that no such attempt is being made for the reason that the amount of the uncollectible check does not represent an amount due the Government.
- k. After ACP-24 has been completed it shall be signed by the certifying officer and distributed as provided in subparagraph d of this paragraph 2.

I. Form 1046, Schedule of Transfers - Special Deposits.

1. Purpose of Form. Form 1046 is used to transfer funds from the Special Deposits Account to the proper appropriation.

2. Preparation of Form.

- a. Prepare Form 1046 in octuple (original and seven copies).

- b. Enter the schedule number in the space provided therefor in the upper right-hand corner of the form. Assign No. "39-PA-1" to the first set of forms prepared and assign numbers consecutively to succeeding sets of forms.
- c. Enter over the words "Department or Establishment" the word "Agriculture."
- d. Enter over the words "Bureau or Office" the letters "A.A.A." and the name of the State office.
- e. Enter following the words "Made by" the name "G. F. Allen"; enter over the word "Title" the words "Chief Disbursing Officer"; and enter over the word "Station" the city and State where the Disbursing Office is located.
- f. Enter following the word "Period" the month in which it is anticipated that the Disbursing Office will effect the transfer of the funds.
- g. Enter after the words "D. O. Symbol No." the symbol number furnished by the Disbursing Office for this purpose.
- h. Enter in columns (1), (2), (3), and (4) the data shown in the corresponding columns of the Form 1044, Schedule of Collections, upon which such refund was previously scheduled.
- i. Enter in the column headed "Amount to Be Transferred to the Regular Account" the following:
 - (1) If the amount scheduled on Form 1044 is in excess of that due from the debtor by less than 25 cents, enter the amount scheduled on Form 1044.
 - (2) If the amount scheduled on Form 1044 is in excess of that due from the debtor by 25 cents or more, enter the amount due from the debtor.
 - (3) If the amount scheduled on Form 1044 is less than that due from the debtor by less than 50 cents, enter the amount shown on Form 1044, and enter the name of the debtor and the amount by which the amount of the remittance is less than the amount due on the Register of Indebtedness, but do not make any affirmative effort to collect the balance due.

(4) If the amount scheduled on Form 1044 is less than that due from the debtor by 50 cents or more, enter the amount shown on Form 1044 and request the debtor to make an additional refund to cover the balance due, and enter the name of the debtor and the amount by which the amount of the remittance is less than the amount due on the Register of Indebtedness.

- j. Enter in the column headed "Fund to Be Credited, etc." the symbol and title of the appropriation to be credited.
- k. The certifying officer shall sign and enter his title in the spaces provided in the lower right-hand corner of the original form and his name and title shall be typed on all other copies.
- l. Stamp on one copy the words "Forward to Control Accounts and Reports Section, AAA, Washington, D. C."

3. Distribution of Form.

- a. Forward the original and three copies (including the copy for the Control Accounts and Reports Section) to the Disbursing Office.
- b. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.
- c. Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.
- d. Retain the other two copies in a pending file until the received copy is returned from the Disbursing Office with the certificate of the deposit number and date of deposit indicated thereon. Enter this data on the two copies in the pending file.
- e. Forward one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- f. Forward the received copy to the State accountant.
- g. Retain one copy in the APS files.

J. Forms 1047 and 1048, Public Voucher for Refunds.

1. Purpose of Forms. Forms 1047 and 1048 are used to authorize the Disbursing Office to reimburse an applicant when the applicant has made a refund in excess of that due by 25 cents or more.

2. Preparation of Forms.

- a. Prepare Form 1047 in triplicate (original on Form 1047 and two copies on Form 1048).
- b. Assign serial numbers to Forms 1047 in consecutive order beginning with No. 301. Enter in the space provided therefor, the assigned serial number preceded by the State and county code; for example, 33-022-301.
- c. Enter in the space provided therefor in the upper right-hand corner the D.O. voucher number under which payment was made.
- d. Enter after the words "United States" the words "Department of Agriculture, Agricultural Adjustment Administration _____ State office."
- e. Enter after the word "Location" the name of the city and state in which the State office is located.
- f. Enter after the words "Appropriation or Fund" the words "Special Deposit" and enter the symbol number of the Special Deposits Account.
- g. Enter after the word "To" the name of the payee.
- h. Enter after the word "Address" the words "In Care of" and enter the name and address of the treasurer.
- i. Enter after the word "on" the words "Schedule of Collection No." and the number of the Form 1044 upon which the refund was scheduled and enter the date scheduled.
- j. Enter after the word "for" the information appearing in the fourth column of Form 1044 upon which the refund was scheduled.
- k. Enter after the words "Amount of Deposit" the amount of the refund scheduled on Form 1044, Schedule of Collections.
- l. Enter after the words "Applied as explained in remarks below" the amount which has been transferred to the appropriation.
- m. Enter after the words "Balance authorized to be refunded", the amount to be returned to the payee.

- n. Under "Remarks" explain fully the reason for returning all or part of the refund to the payee and the disposition made of the balance of such refund, if any.
- o. Enter in the lower left-hand corner the date the form is prepared.
- p. The certifying officer shall sign Form 1047 and enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on both copies of Form 1048.
- q. Do not make any entries below the double line.

3. Distribution of Forms.

- a. Forward Form 1047 and one copy of Form 1048 to the Disbursing Office (not through the General Accounting Preaudit Office).
- b. File the remaining copy of Form 1048 with the APS copy of ACP-28.

K. Form 1064, Schedule of Disbursements.

- 1. Purpose of Form. Form 1064 is used to schedule Forms 1047 and 1048 in the same manner that it is used to schedule Forms ACP-92.
- 2. Preparation of Form. Prepare Form 1064 in quintuple (original and four copies) in the same manner that ACP-22 is prepared, except that there shall be entered in the column headed "Symbol of Appropriation or Fund" the words "Special Deposits" and the symbol number of the Special Deposits Account and a separate series of bureau schedule numbers shall be used. Assign No. "39-PA-1" to the first set of forms and assign consecutive numbers to succeeding sets of such forms. Stamp on one copy the words "Forward to Control Accounts and Reports Section, AAA, Washington, D. C."
- 3. Distribution of Form.
 - a. Forward the original and three copies (including the copy for Control Accounts and Reports Section) to the Disbursing Office.
 - b. Forward one copy to the State accountant.
 - c. The Disbursing Office will return one copy which shall be forwarded to the State accountant.

L. Form 1097, Request for Corrections in Appropriation, Fund, Limitation, and Official Project Accounts.

1. Purpose of Form. Form 1097 is used to make an adjustment in an appropriation which has been credited by use of Form 1096 with the amount of an erroneous set-off. This form is also used to make other adjustments in appropriations which have been erroneously charged or credited.

2. Preparation of Form.

- a. If the set-off relates to an A.A.A. indebtedness which does not appear on the Comptroller's Register of Indebtedness prepare Form 1097 in septuple (original and six copies). If the set-off relates to an A.A.A. indebtedness which appears on the Comptroller's Register of Indebtedness prepare Form 1097 in octuple (original and seven copies). If the set-off relates to a F.S.A. indebtedness which does not appear on the Comptroller's Register of Indebtedness, prepare Form 1097 in nonuple (original and eight copies). If the set-off relates to a F.S.A. indebtedness which appears on the Comptroller's Register of Indebtedness, prepare Form 1097 in decuple (original and nine copies.)
- b. Make no entry in the upper right-hand corner in the space provided for the reference number.
- c. Enter in the space above the words "Department or Establishment" the word "Agriculture."
- d. Enter in the space above the words "Bureau or Office" the letters "AAA" followed by the name of the State office. If the set-off relates to a F.S.A. indebtedness, enter in the space above the words "Bureau or Office" the letters "F.S.A.", instead of the letters "A.A.A."
- e. Enter in the space above the word "Date" the date the form is prepared.
- f. Enter in the space above the words "Disbursing Officer" the name "G.F. Allen" and enter in the spaces provided therefor in the next line the location of the Regional Disbursing Office and the disbursing symbol number.
- g. Enter in the column headed "Reference (Vou. Schedule, or C/D number)" the schedule number, and the D. O. voucher number of the payment against which the

erroneous set-off was made. If the adjustment involves collections, enter also the certificate of deposit number. If the indebtedness is to the A.A.A., enter also the D. O. voucher number under which the indebtedness arose.

- h. Enter in the column headed "Period of Account" the month and year of the account during which the error occurred.
- i. In the case of an erroneous set-off, enter in the column headed "Appropriation, Limitation, and Project Symbol," under the subheadings "To be charged" and "To be credited," the symbol number of the appropriation which was erroneously credited with the amount of the set-off, and the symbol number of the appropriation charged with the amount of the set-off, respectively. In the case of an erroneous charge against an appropriation, enter under the subheadings "To Be Charged" and "To be credited" the symbol number of the correct appropriation and the symbol number of the appropriation which was erroneously charged, respectively.
- j. Enter in the column headed "Amount" the amount of the adjustment to be made between the appropriations.
- k. Enter in the body of the form under the heading "Full Explanation of Error and Reason for Adjustment" a complete explanation of the error which was made in charging or crediting an appropriation. The explanation must be to the effect that the charge or credit was made through error and not that such charge or credit was made improperly.
- l. If the set-off relates to an indebtedness other than to the F.S.A., the certifying officer shall sign Form 1097 in the space provided for the signature of the approving officer and shall enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on all copies of Form 1097. If the set-off relates to an indebtedness to the F.S.A., the space for the signature and the title of the approving officer shall be left blank. In such case enter the word "recommended" to the left of the space provided for the signature of the approving officer. The certifying officer shall sign and enter his title, followed by the letters "A.A.A." beneath the word "recommended." The name and title of the certifying officer, together with the word "recommended" and the letters "A.A.A." shall be typed on all copies of Form 1097.
- m. Do not make any entries in the space provided for the use of the General Accounting Office.

n. Stamp or type on one copy the words "Forward to Control Accounts and Reports Section, AAA, Washington, D. C." and stamp or type on one copy "Return to North Central Division, Room No. 5718, South Building." If the set-off relates to either an AAA indebtedness or F.S.A. indebtedness appearing on the Comptroller's Register of Indebtedness, stamp or write on one copy the words "Forward to Comptroller, AAA." If the set-off relates to an indebtedness to the F.S.A., prepare and forward immediately a memorandum to the Regional Director of the F.S.A. to whom a copy of Form 1096 was transmitted by the Regional Disbursing Office advising him that he may disregard the erroneous Form 1096. Forward immediately a copy of this memorandum to the Comptroller of the Agricultural Adjustment Administration, Washington, D. C., unless the set-off was made pursuant to AAA-372.

3. Distribution of Form.

a. If the set-off relates to an A.A.A. indebtedness, which does not appear on the Comptroller's Register of Indebtedness, forward the original and 4 copies (including the copies marked "Forward to Control Accounts and Reports Section, AAA, Washington, D. C." and "Return to North Central Division, Room No. 5718, South Building") to the North Central Division. Retain one copy in the APS file and forward the other copy of Form 1097 together with the corrected application, statement of claim and related papers to the General Accounting Preaudit Office. It will not be necessary to withhold certification of the adjustment payment pending receipt of an accomplished copy of Form 1097.

(1) The North Central Division will retain one copy and forward the original and three copies to the Office of Budget and Finance.

(2) The office of Budget and Finance will retain two copies and forward the original and one copy to the General Accounting Office.

(3) When action has been taken the General Accounting Office will retain the original and return the executed copy to the office of Budget and Finance.

(4) The Office of Budget and Finance will retain one executed copy, forward one executed copy to the Control Accounts and Reports Section, and

return the other executed copy to the North Central Division for return to the State office.

- (5) When the executed copy is received in the State office from the North Central Division, enter on the copy in the APS file the action taken thereon by the General Accounting Office.
- (6) Forward the executed copy received from the North Central Division to the State accountant.
 - b. If the set-off relates to an A.A.A. indebtedness which appears on the Comptroller's Register of Indebtedness, forward the original and 5 copies (including the copy marked "Forward to Comptroller, AAA," in addition to the copies mentioned hereinbefore to the North Central Division. Retain one copy in the APS file and forward the other copy of Form 1097 together with the corrected application, statement of claim and related papers to the General Accounting Preaudit Office. It will not be necessary to withhold certification of the adjustment payment pending receipt of an accomplished copy of Form 1097.
 - (1) The disposition of the original and the copies of Form 1097 will be the same as in a, supra, except that the extra copy, marked "Forward to Comptroller, AAA", will be forwarded to the Comptroller of the Agricultural Adjustment Administration by the Office of Budget and Finance after action has been taken by the General Accounting Office.
 - c. If the set-off relates to a F.S.A. indebtedness which does not appear on the Comptroller's Register of Indebtedness, forward the original and 6 copies (including the 2 extra copies and the copies mentioned in a, supra) to the North Central Division. Retain one copy in the APS file and forward the other copy of Form 1097 together with the corrected application, statement of claim and related papers to the General Accounting Preaudit Office. It will not be necessary to withhold certification of the adjustment payment pending receipt of an accomplished copy of Form 1097.
 - (1) The North Central Division will forward the original and one copy to the Accounting Section, Finance Division, Farm Security Administration, Room 204, City Club Building, Washington, D. C.

- (2) The Farm Security Administration will sign the original and return it to the North Central Division, retaining the copy.
- (3) The North Central Division will dispose of the original and the copies thereof in accordance with a and b, supra.
- (4) The Office of Budget and Finance will forward the extra copy to the Farm Security Administration after action has been taken by the General Accounting Office.

d. If the set-off relates to a F.S.A. indebtedness which appears on the Comptroller's Register of Indebtedness forward the original and 7 copies (including the copy marked "Forward to Comptroller, AAA" in addition to the copies mentioned in c, supra) to the North Central Division. Retain one copy in the APS file and forward the other copy of Form 1097, together with the corrected application, statement of claim and related papers to the General Accounting Preaudit Office. It will not be necessary to withhold certification of the adjustment payment pending receipt of an accomplished copy of Form 1097.

- (1) The disposition of the original and the copies of Form 1097 will be the same as in c, supra, except that the extra copy marked "Forward to Comptroller, AAA" will be forwarded to the Comptroller of the Agricultural Adjustment Administration by the Office of Budget and Finance after action has been taken by the General Accounting Office.

M. Form RF-11, Memorandum for General Accounting Preaudit Office in connection with Adjustment Cases.

1. Purpose of Form. Form RF-11 is used to set forth pertinent facts in connection with any adjustment payment which is authorized.
2. Preparation of Form.
 - a. Prepare RF-11 in duplicate (original and one copy).
 - b. Enter in the spaces provided therefor in the upper right-hand corner the State and county code and serial number of the adjustment application and the name of the applicant.

- c. Enter in the space immediately below the title of the form the year and name of the program with respect to which the adjustment payment is authorized.
- d. Enter in the space following the words "Memorandum for Mr.", the name of the Chief of Party of the General Accounting Preaudit Office and the name of the city and State in which such office is located.
- e. Enter in the spaces provided therefor in item 1 the amount of the gross payment computed under the original application and the amount of the gross payment computed under the adjustment application.
- f. Enter in the spaces provided therefor in item 3 the amount of the net payment computed under the original application and the amount of the net payment computed under the adjustment application.
- g. Enter in item 4 the number of the check issued under the original application.
- h. Enter in item 4(a) the date of issuance of the check under the original application.
- i. Enter in item 4(b) the D. O. symbol number under which the check was issued.
- j. Enter in item 4(c) the D. O. voucher number of the voucher in which the original application was included.
- k. Enter in item 4(d) the administrative number of the voucher in which the original application was included.
- l. Strike the word "has" or the words "has not" in item 5 depending on whether the check issued under the original application has been canceled and strike the words "General Accounting Office" and "Disbursing Office" when inapplicable or one of such terms when only one of them is inapplicable.
- m. If the check issued under the original application has been canceled, enter in item 6 the date of cancellation.
- n. Enter under the caption "Explanation of Adjustment" a detailed statement of the facts upon which the claim for the adjustment payment is based, including in such statement the serial number or numbers of the original application or applications. If the

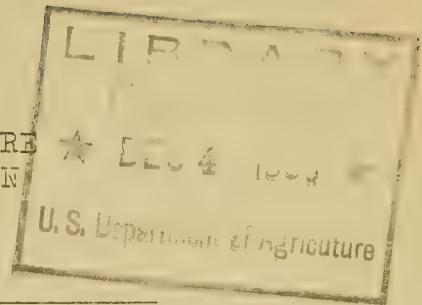
claim is based on an erroneous set-off the statement of explanation should include the fact that Form 1097 has been prepared providing for a proper adjustment in the appropriations credited and charged with the amount of the erroneous set-off.

- o. The form shall be signed in the space provided therefor by the certifying officer.

3. Distribution of Form.

- a. Forward the original to the General Accounting Preaudit Office together with the statement of claim, the corrected application and Forms ACP-91, ACP-92, and Form 1064.
- b. File the copy with the APS copy of ACP-28.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION



INSTRUCTIONS RELATIVE TO HANDLING 1939
LICKING COUNTY FARM COMPUTATION SHEETS
AND APPLICATIONS FOR PAYMENT IN THE
OHIO APPLICATION FOR PAYMENT SECTION

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| Part III | Entry |
| Part IV | Computation |
| Part V | Payment Schedule |
| Part VI | Clearance |

GENERAL

The instructions contained herein shall be followed in the Application for Payment Section in the State of Ohio in handling Forms NCR-325L, Licking County, Ohio, Farm Computation Sheet, Forms NCR-326L, Application for Payment for One Farm, Forms NCR-327L, Application for Payment for More Than One Farm, and related forms.

Members of the State committee and all persons working in the Application for Payment Section shall become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the 1939 Agricultural Conservation Program in Licking County.

The flow of Forms NCR-325L, NCR-326L, and NCR-327L through the Application for Payment Section shall be the same as the flow of Forms NCR-325, NCR-326, and NCR-327A as set forth in NCR-State 308(I), except that the computation work on NCR-325L shall be completed before such forms are sent to the Entry Unit for preparation of Forms NCR-326L and NCR-327L.

PART I - RECORDS UNIT

Except as provided herein, Forms NCR-325L, NCR-326L, NCR-327L and related forms shall be handled in the Records Unit in the manner set forth in NCR-State 308(I), Part I, for handling Forms NCR-325, NCR-326, NCR-327, NCR-327A, and related forms.

Some Forms NCR-325L will have an "X" following the Farm No., while others will not have such identification. For all Forms NCR-325L, the Farm Nos. of which are followed by an "X", withdraw from the file the State office copy of the NCR-225L which bears the same Farm No., and attach such NCR-225L to the corresponding NCR-325L. There will be no corresponding Forms NCR-225L for those Forms NCR-325L which do not have an "X" following the Farm No.

A separate NCR-331 shall be prepared as of the 10th, 20th, and last day of each month showing only the data for Licking County. Such data shall also be included with that shown for the other counties in the State of Ohio on the regular NCR-331.

PART II - EXAMINATION UNIT

Except as provided herein, Forms NCR-325L, NCR-326L, NCR-327L, and related forms shall be handled in the Examination Unit in the manner set forth in NCR-State 308(I), Part II for handling Forms NCR-325, NCR-326, NCR-327, NCR-327A, and related forms.

I. Instructions to Checking Clerks for Checking Entries on NCR-325L

1. If the Farm No. on NCR-325L is not followed by an "X", check Section I as follows:
 - a. Determine that the productivity factors in column (c) are correct for the land use codes entered in column (a).
 - b. Determine that there is an entry in column (f) for every line from 22 to 40, inclusive, which has an unencircled entry in column (b) and for every line from 1 to 19, inclusive, which has an unencircled entry in column (b) and also a minus productivity factor in column (c).
 - c. Determine that the slopes shown in column (f) on lines 22 through 40 are not inconsistent with those shown on lines 1 through 19, inclusive, for corresponding fields.
 - d. Determine that the following codes have not been shown for the same field for 1938 and 1939, respectively.

| <u>1938</u> | <u>1939</u> |
|-------------|-------------|
| 3a | 3c |
| 3a | 3d |
| 3b | 3b |
| 3b | 3d |
| 3c | 3b |
| 3c | 3c |
| 3d | 3b |
| 3d | 3c |
| 3d | 3d |
| 3k | 3n |
| 3k | 3n |
| 3l | 3l |
| 3l | 3n |
| 3n | 3l |
| 3n | 3n |
| 3n | 3l |
| 3n | 3n |

- c. Determine that the entry in column (b) has been encircled if code 9a appears on the same line in column (a), and that there is an equivalent unencircled acreage in column (b) opposite which codes 2a, 2d, 2g, 5a to 5o inclusive, 6b, 6c, or 6d appear in column (a).
- f. Determine that the entry in column (b) has been encircled if code 9b appears on the same line in column (a).
- g. Determine that the entry in column (f) is greater than 2 and not more than 24 on lines on which codes 9a or 9b appear in column (a).

2. If the Farm No. on NCR-325L is followed by the letter "X", check Section I as follows:

- a. Determine that there is attached to NCR-325L the State office copy of an NCR-225L bearing the same Farm No. and that the entry in 21(e) of NCR-325L is the same as the entry in 42(f) of NCR-225L.
- b. With respect to the 1939 data on lines 22 through 40 of NCR-325L make the determinations set forth in subparagraphs a to g, inclusive, of paragraph 1.

3. Make the following determinations with respect to Section III.

- a. Determine that the rates per unit in column (c) are correct for the practice numbers entered in column (a). Such rates are contained in Section V of NCR-301L.
- b. Determine that there is an entry in 7(d) if there are entries on lines 1 to 5.

4. Determine that there is an entry in Section IV, item 1, if there is an entry in Section IV, item 3.

5. Make the following determinations with respect to Section V.

- a. Determine that a serial number or "XXX" has been entered above each name.
- b. Determine that the applicant's address has been shown if there is a serial number above his name. If the letters "XXX" have been entered above the applicant's name instead of a serial number, no address need be shown.

- c. Determine that for each applicant there is an entry in the "Percentage Share" column on line 1 or line 5.
- d. If there are entries on lines 1 to 5 of Section III, determine that there are percentages for the division of the pasture land conserving payment.
- e. If there is an entry in item 3 of Section IV, determine that there are percentages for the division of the tree planting payment.

II. Instructions to Checking Clerks for Checking Computations on NCR-325L.

- 1. Verify computations in Section I as follows:
 - a. Determine that the entry in 21(b) is equal to the sum of the unencircled entries in column (b) on lines 1 through 19.
 - b. Determine that the entry in 42(b) is equal to the sum of the unencircled entries in column (b) on lines 22 through 40.
 - c. Determine that the entry in column (c) opposite each code 9a is equal to the entry in column (f) multiplied by $\frac{1}{4}.03$. This factor should be rounded to two decimal places.
 - d. Determine that the entry in column (c) opposite each code 9b is as follows:
 - (1) If the acreage in column (b) opposite code 9b corresponds with an unencircled acreage opposite codes 2a, 2d, 2g, 5a to 5o, inclusive, 6b, 6c or 6d, determine that the productivity factor in column (c) is equal to the entry in column (f) multiplied by $\frac{1}{4}.06$. This factor should be rounded to two decimal places.
 - (2) If the acreage in column (b) opposite code 9b corresponds with an unencircled acreage opposite codes 2b, 2c, 2e, 2f or 2h, determine that the productivity factor in column (c) is equal to the entry in column (f) multiplied by $\frac{1}{4}.03$. This factor should be rounded to two decimal places.
- 2. If there is an entry in Section IV, item 1, determine that such entry is equal to or greater than Section III, item 7(d) plus Section I, item 42(b).

3. Verify Section V as follows:

- a. If there are one or more entries on line 1 in column (e), (h), and (k), determine that the sum of such entries plus the sum of the entries on line 5 in columns (e), (h), and (k), equals 100 percent.
- b. If there are one or more entries on line 2 in columns (e), (h), and (k), determine that the sum of such entries plus the sum of the entries on line 5 in columns (e), (h), and (k), equals 100 percent.
- c. If there are one or more entries on line 3 in columns (e), (h), and (k), determine that the sum of such entries plus the sum of the entries on line 5 in columns (e), (h), and (k), equals 100 percent.
- d. If there are no entries on lines 1, 2, and 3 in columns (e), (h), and (k), determine that the sum of the entries on line 5 in columns (e), (h), and (k), equals 100 percent.

PART III - ENTRY UNIT

Except as provided herein Forms NCR-325L, NCR-326L, and related forms shall be handled in the Entry Unit in the manner set forth in NCR-State 308(I), Part III for handling Forms NCR-325, NCR-326, and related forms.

I. Instructions to Entry Clerks.

All entries on Forms NCR-325L will be made in the county office. For each NCR-325L prepare as many sets of NCR-326L (in quadruplicate) as there are serial numbers shown in Section V of NCR-325L. Prepare NCR-326L even though the serial number is greater than 7000. Do not prepare an NCR-326L for any person whose name is listed in Section V if there is entered above the name of such person the letters "XXX". Fasten together all Forms NCR-325L and NCR-326L which are prepared for the same farm.

1 Make entries on NCR-326L as follows:

- a. Enter the serial number and the farm number in the upper right-hand corner of NCR-326L. Obtain the farm number from the upper right-hand corner of NCR-325L and obtain the serial number from the space above the applicant's name in Section V.
- b. Make entries in Section I as follows:
 - (1) Obtain the entry for item 1 from Section I, 21(e) of NCR-325L.
 - (2) Obtain the entry for item 2 from Section I, 42(b) of NCR-325L.
 - (3) Obtain the entry for item 3 from Section I 42(e) of NCR-325L.
 - (4) Obtain the entry for item 4 from Section II item 1 of NCR-325L.
 - (5) Obtain the entry for item 5 from Section III. 7(d) of NCR-325L.
 - (6) Obtain the entry for item 6 from Section IV, item I of NCR-325L.
 - (7) Obtain the entry for item 7 from Section IV, item 3 of NCR-325L.

c. Make entries in Section II as follows:

- (1) Obtain entries for line 1 from Section III, column (a) of NCR-325L.
- (2) Obtain entries for line 2 from Section III, column (b) of NCR-325L.

d. Make entries in Section III as follows:

- (1) Obtain the entry for item 1 from Section V, line 1 or line 5, column (e), (h) or (k), of NCR-325L, whichever is applicable.
- (2) Obtain the entry for item 2 from Section V, line 2 or line 5, column (e), (h) or (k), of NCR-325L whichever is applicable.
- (3) Obtain the entry for item 3 from Section V, line 3 or line 5, column (e), (h) or (k), of NCR-325L, whichever is applicable.

e. Make entries in Section IV as follows:

- (1) Obtain the entry for 1(c) from NCR-325L, Section V, 5(f), 5(i), or 5(l), whichever is applicable. Enter a dash if there is no deduction for the applicant.
- (2) Obtain the entry for 2(c) from NCR-325L, Section V, 7(d), 7(g), or 7(j) whichever is applicable. Enter zero if there is no payment for the applicant.
- (3) If an assignment is shown in Section V, item 8 of NCR-325L, enter in 4(a) the name and address of the assignee and enter in 4(b) the amount of the assignment. If there is an assignment and a set-off or two set-offs enter the one having priority in item 4 and enter the second one in item 5. Enter the amounts of the assignment and/or set-offs at 4(b) and 5(b), respectively.
- (4) Print the name and address of the applicant in item 7. Obtain such data from Section V in the spaces over columns (d) to (e), inclusive.

2. Make entries on NCR-327L as follows:

- a. Enter the serial number in the upper right-hand corner.
- b. Enter in column (a), in consecutive order, the farm numbers appearing on all Forms NCR-326L which bear the same serial number.

- c. Obtain the entries for column (b) from Section IV, item 2(c) of NCR-326L.
- d. Obtain the entries for column (c) from Section IV, item 1(c) of NCR-326L.
- e. Obtain the entries for column (e) from Section IV, item 4(b) or 5(b) of NCR-326L.
- f. Obtain the entries for column (g) from Section IV, item 4(a) or 5(a) of NCR-326L.
- g. Make entries for set-offs on lines 4, 5, and 6 in the manner set forth in NCR-State 308(I) for making such entries under the regular agricultural conservation program in the North Central Region.
- h. Enter on line 7 the name and address of the applicant. In the event the names on several Forms NCR-326L are not exactly alike, use the name on RF-8 unless it is obvious that such name is incorrect, in which case suspend NCR-326L to determine the correct name of the applicant.

II. Instructions for Release of Transmittal.

Forms NCR-325L, NCR-326L, and related forms shall be released in the manner set forth in NCR-State 308, Part III for releasing Forms NCR-325, NCR-326, and NCR-327.

PART IV - COMPUTATION UNIT

Except as provided herein Forms NCR-325L, NCR-326L, NCR-327L and related forms shall be handled in the Computation Unit in the manner set forth in NCR-State 308(I), Part IV, for handling NCR-325, NCR-326, NCR-327, and NCR-327A and related forms.

Forms NCR-326L bearing serial numbers smaller than 7000 and Forms NCR-327L shall be handled in the manner set forth in NCR-State 308(I), Part IV for handling Forms NCR-326 and NCR-327A. Forms NCR-326L bearing serial numbers larger than 7000 shall be handled in the manner set forth in NCR-State 308(I), Part IV for handling Forms NCR-327.

Special consideration must be given to computations involving negative numbers. In no case shall any negative number be disregarded unless the instructions contained herein provide that such number is to be disregarded.

In rounding fractions to the required number of decimal places, all fractions of one-half unit or less shall be dropped and all fractions in excess of one-half unit shall be regarded as a whole unit.

1. Instructions to Computing Clerks for Making Computations on NCR-325L.

1. Make computations with respect to Section I as follows:

a. Obtain entries for column (d) by multiplying each positive (+) factor in column (c) by the entry on the same line in column (b). Round to one decimal place.

b. Obtain entries for column (e) by multiplying each negative (-) factor in column (c) by the entry on the same line in column (b). Round to one decimal place.

c. Obtain entries for column (g), lines 1 through 19, inclusive, by multiplying the entry in column (f) by 0.1.

d. Obtain entries for column (g), lines 22 through 40 as follows:

(1) If the code in column (a) is other than 2b or 2c, obtain entries for column (g) by multiplying the entry in column (f) by 0.1.

(2) If the code in column (a) is 2b or 2c, make two entries in column (g) as follows:

- (a) Enter the result obtained by multiplying the entry in column (f) by 0.1.
- (b) Enter and circle the amount obtained by multiplying the entry in column (f) by .05. Round to two decimal places.
- e. Obtain entries for column (h) by multiplying each entry in column (g) on a line on which a negative factor appears in column (c), by the entry in column (b). Round to one decimal place. Do not obtain an entry for column (h) for any line on which a circled entry appears in column (b). In cases where there are both a circled entry and an unencircled entry in column (g), use only the circled entry and disregard the unencircled entry.
- f. Obtain entries for column (i) by multiplying each unencircled entry in column (g) by the entry on the same line in column (b). Round to one decimal place. Do not obtain an entry for column (i) for any line on which a circled entry appears in column (b).
- g. Obtain 20(d) by adding the entries in 1(d) to 19(d), inclusive.
- h. Obtain 20(e) by adding the entries in 1(e) to 19(e), inclusive.
- i. Obtain 20(h) by adding the entries in 1(h) to 19(h), inclusive.
- j. Obtain 41(d) by adding the entries in 22(d) to 40(d), inclusive.
- k. Obtain 41(e) by adding the entries in 22(e) to 40(e), inclusive.
- l. Obtain 41(h) by adding the entries in 22(h) to 40(h), inclusive.
- m. Obtain 41(i) by adding the entries in 22(i) to 40(i), inclusive.
- n. Obtain 21(h) by adding algebraically the entries in 20(d), 20(e), and 20(h).
- o. Obtain 42(h) by adding algebraically the entries in 41(d), 41(e), and 41(h).
- p. Obtain 21(e) by dividing 21(h) by 21(b). Round to two decimal places.

- q. Obtain 42(e) by dividing 42(h) by 42(b). Round to two decimal places.
- r. Obtain 42(i) by dividing 42(i) by 42(b). Round to two decimal places.

2. Make computations with respect to Section II as follows:

- a. Obtain item 1 by adding algebraically -.90 and one-half of the entry in Section I, 42(i). Round to two decimal places.
- b. Obtain item 2 by subtracting algebraically from the entry in Section I, 42(e), the entry in item 1 and multiplying such difference by 100. If the result is a negative number, such number preceded by a minus sign shall be entered in item 2.
- c. Obtain item 3 by subtracting algebraically from .20 the entry in item 1 and multiplying the difference by 100.
- d. Enter in item 4 the smaller of items 2 and 3. If the entry in item 2 is a negative number, transfer such negative number to item 4.
- e. Obtain item 5 by multiplying item 4 by .0125. Round to three decimal places. If the entry in item 4 is a negative number, the entry in item 5 will likewise be a negative number.
- f. Obtain item 6 by multiplying item 5 by the entry in Section I, 42(b). Round to the nearest cent. If the entry in item 5 is a negative number, the entry in item 6 will likewise be a negative number.
- g. Obtain item 7 by subtracting algebraically from the entry in Section I, 42(e) the entry in Section I, 21(c) and multiplying such difference by 100. If the result is a negative number, such number preceded by a minus sign shall be entered in item 7 and dashes shall be entered in items 8, 9, and 10.
- h. Enter in item 8 the entry in item 7 if it is less than 40, otherwise enter 40.
- i. Obtain item 9 by multiplying item 8 by 0.015. Round to three decimal places.
- j. Obtain item 10 by multiplying item 9 by the entry in Section I, 42(b). Round to the nearest cent.

3. Make computations with respect to Section III as follows:

- a. Obtain 1(d) through 5(d), inclusive, by multiplying each of the entries in column (b) on lines 1 through 5 by the entry on the same line in column (c).
- b. Obtain 6(d) by adding the entries in 1(d) through 5(d).
- c. Obtain 8(d) by multiplying 7(d) by 0.50.
- d. Enter in 9(d) the larger of 8(d) and \$3.00.
- e. Enter in 10(d) the smaller of 6(d) and 9(d).

4. Make computations with respect to Section IV as follows:

- a. Obtain item 2 by multiplying item 1 by 0.05. Round to one decimal place.
- b. Enter in item 4 the smaller of items 2 and 3.
- c. Obtain item 5 by multiplying item 4 by \$10.00.

5. Make entries and computations with respect to Section V as follows:

- a. Obtain 1(b) as follows:
 - (1) If items 6 and 7 of Section II are both positive enter the sum of items 6 and 10.
 - (2) If item 6 is positive and item 7 is negative, enter item 6.
 - (3) If item 6 is negative and item 7 is positive, enter item 10.
 - (4) If item 6 is negative and item 7 is negative enter zero.
 - (5) If the word "Idle" has been entered in Section I on lines 22 through 40, enter zero and do not make entries as indicated in items (1), (2), and (3), supra.

b. Obtain 1(c) as follows:

- (1) If items 6 and 7 of Section II are both positive or if either of such items is positive, enter zero.
- (2) If items 6 and 7 of Section II are both negative, enter item 6.

- c. Enter in 2(b) the entry in Section III, item 10(d).
- d. Enter in 3(b) the entry in Section IV, item 5.
- e. Obtain 4(b) by adding 1(b), 2(b) and 3(b).
- f. Obtain the entries for columns (d), (g) and (j), lines 1, 2 and 3 by multiplying the entries in column (b) on such lines by the entries in columns (e), (h) and (k).
- g. Obtain 1(f), 1(i) and 1(l), as follows:
 - (1) If there is a zero in 1(c) enter zero in 1(f), 1(i) and 1(l).
 - (2) If the serial number above an applicant's name is less than 7000, enter zero in 1(f), 1(i) and 1(l), whichever is applicable.
 - (3) If there is an entry in 1(c) other than zero, and if the serial number above an applicant's name is greater than 7000, obtain the entry for 1(f), 1(i) or 1(l), for such applicant by multiplying 1(c) by the entry on line 1, column (e), (h) or (k), whichever is applicable. If there is no entry on line 1 in column (e), (h) or (k), for such applicant, use the entry on line 5 in such column.
- h. Obtain 4(d), 4(g) and 4(j), by adding the entries on lines 1, 2 and 3 in such columns. However, if there are no entries on lines 1, 2 and 3 for an applicant, but there is an entry on line 5 in column (e), (h) or (k), obtain 4(d), 4(g) or 4(j) for such applicant by multiplying 4(b) by 5(e), 5(h) or 5(k), respectively.
- i. Obtain 5(d) by subtracting from 4(d) the entry in 1(f). Obtain 5(g) and 5(j) in a similar manner.
- j. Obtain 5(f) by subtracting from 1(f) the entry in 4(d). Obtain 5(i) and 5(l) in a similar manner.
- k. Enter in 6(d), 6(g) or 6(j) the increase in payment for each applicant. Obtain such payment increases from Section VIII of NCR-301L.
- l. Obtain 7(d), 7(g) and 7(j) by adding the entries on lines 5 and 6 in such columns.

II. Instructions to Computing Clerks for Making Computations on NCR-326L and NCR-327L.

1. All computations on NCR-326L bearing serial numbers less than 7000 shall be made in accordance with the procedure set forth in NCR-State 308 (I), Part IV, for making computations on NCR-326.
2. No computations shall be made on Forms NCR-326L bearing serial numbers larger than 7000.
3. All computations on NCR-327L shall be made in accordance with the procedure set forth in NCR-State 308(I), Part IV for making computations on NCR-327A.

PART V - PAYMENT SCHEDULE UNIT

Forms NCR-326L, NCR-327L, and related forms shall be handled in the Payment Schedule Unit in the manner set forth in NCR-State 308(II), Part IV, for handling Forms NCR-326, NCR-327A, and related forms.

PART VI - CLEARANCE UNIT

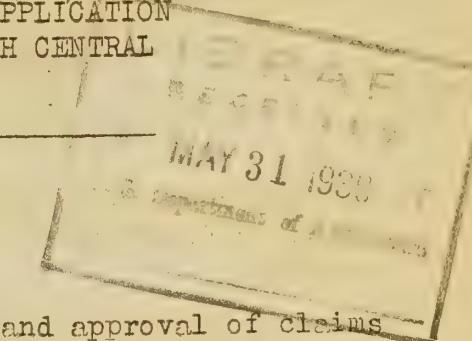
Forms NCR-325L, NCR-326L, NCR-327L, and related forms shall be handled in the Clearance Unit in the manner set forth in NCR-State 308(II), Part V, for handling Forms NCR-325, NCR-326, NCR-327A, and related forms.

Issued May 22, 1939.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING CLAIMS
FOR LOSS ADJUSTMENTS UNDER THE WHEAT CROP
INSURANCE PROGRAM IN THE STATE APPLICATION
FOR PAYMENT SECTIONS IN THE NORTH CENTRAL
REGION.

GENERAL



The work pertaining to the examination and approval of claims for indemnity payments in connection with wheat crop insurance policies will be performed in the State office by the Application for Payment Section. All persons engaged in the handling of this work should become thoroughly familiar with the regulations relating to wheat crop insurance, the instructions set forth in FCI-31 as amended and FCI-60 as amended and the instructions contained herein. All questions of a policy nature shall be referred to a member of the State committee or the State Crop Insurance Supervisor. All work in connection with claims for indemnity payments shall be handled promptly.

The numbers and titles of the forms to be used in the Application for Payment Section are as follows:

1. FCI-2, Wheat Crop Insurance Policy.
2. FCI-2, Rider (A), Rider to Wheat Crop Insurance Policy.
3. FCI-27, Instructions on Signatures and Authorizations.
4. FCI-67, Statement in Proof of Loss.
5. FCI-68, Adjuster's Narrative Report.
6. FCIC-104, Statement of Cash Indemnity.

Throughout these instructions all forms will be referred to by form number and not by the title of the form.

All fractions of acres shall be expressed to the nearest tenth of an acre. All decimals of 0.05 or less shall be dropped and

decimals in excess of 0.05 shall be regarded as a tenth of an acre. For example,

72.8498 should be expressed as 72.8.
72.8500 should be expressed as 72.8.
72.8501 should be expressed as 72.9

All calculations pertaining to bushels shall be rounded to the nearest whole bushel. All decimals of less than 0.6 shall be dropped and all decimals of 0.6 or more shall be regarded as an additional bushel. For example,

72.4 should be expressed as 72.
72.5 should be expressed as 72.
72.6 should be expressed as 73.

If fractions of a bushel are shown in pounds, thirty pounds or less shall be dropped and thirty-one pounds or more shall be rounded upward.

As used in these instructions the following terms shall have the following meanings:

1. "APS" means the Application for Payment Section of the State office.
2. "Corporation" or the symbol "FCIC" means the Federal Crop Insurance Corporation. Where provision is made in these instructions for forms to be sent to, or received from the corporation, the branch office of the corporation is meant. The Kansas City branch office serves the States of Illinois, Indiana, Iowa, Michigan, Missouri, Nebraska, and Ohio. The Minnesota branch office serves the States of Minnesota, South Dakota, and Wisconsin.

If any FCI-67 is unacceptable in accordance with the procedure set forth herein, suspend such FCI-67 for the necessary corrections.

Forms RF-203, RF-204, and NCR-230 shall be handled in a manner similar to that set forth in NCR-State 208.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
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PART I - RECORDS UNIT

I. Instructions to Receiving Clerks.

1. Upon receipt of Forms FCI-2 and FCI-2 Rider (A) from the FCIC, stamp the date of receipt on such forms and file them by application number rather than by policy number.
2. Upon receipt of Forms FCI-67 and related forms, stamp the date of receipt on the original and all copies of such forms and fasten to each Form FCI-67 the related FCI-2 and FCI-2 Rider (A), if any. If the appropriate State and county code does not appear in the upper right-hand corner of FCI-67 and FCI-68, make such entry.
3. Determine that each claim for indemnity contains the following forms and papers:
 - a. Original and one copy of FCI-67.
 - b. Original (handwritten) and one typed copy of FCI-68.
 - c. Original and one copy of all other reports and papers in connection with the claim. (These are not necessary in all cases but whenever present must be in duplicate.)
4. Release all forms to the Record Clerk.

II. Instructions to Record Clerk.

1. Upon receipt of Forms FCI-67 and related forms and papers from the receiving clerk, prepare a lot record in duplicate on NCR-230. Enter the words "Crop Insurance" above the title of the form and change the title of the form to read "Transmittal Sheet for Applications for Loss Adjustments". Enter at the top of the form the State and county code, the name of the State, the name of the county, and the sheet number.

The number "1" shall be assigned to the first sheet and subsequent sheets shall be numbered consecutively. Enter in the first space in the line beneath the name of the State, the number of sheets of NCR-230 in the transmittal; enter in the second space the number of the first sheet in the transmittal; and enter in the third space the number of the last sheet in the transmittal. Arrange the Forms FCI-67 in order by crop insurance application number. In the event more than one application number is shown in the upper right-hand corner of FCI-67, circle the application number which pertains to the policy number shown on FCI-67 to the right of the words "Part II, Basis for Settlement." Enter in Section I the application numbers of Forms FCI-67. If more than one application number is shown on FCI-67, enter the circled number. Enter in the space in the last line of each sheet of NCR-230 the total number of Forms FCI-67, the application numbers of which are listed in Section I.

2. Prepared an RF-301 for each county for which Forms FCI-67 are received.
 - a. Enter the State and county code and the name of the county in the upper right-hand corner of the form.
 - b. Enter the symbols "CI-LA" in the blank space between "1939" and "Program".
 - c. Strike the letters "GAPD" and enter in lieu thereof "FCIC".
3. Upon receipt of Forms FCI-67 from the county, make entries on RF-301 as follows:
 - a. Enter in column (a) the lot number which will be the sheet number of NCR-230 on which Forms FCI-67 are listed.
 - b. Enter in column (b) the date of receipt of Forms FCI-67.
 - c. Enter in column (c) the number of Forms FCI-67 in the lot.
4. When Forms FCI-67 are released to the FCIC make entries on RF-301 as follows:

- a. Enter in column (e) the date of release.
- b. Enter in column (f) the number of Forms FCI-67 which were released to the FCIC.
5. Prepare a memorandum report to the Director of the North Central Division on the 10th, 20th, and last day of each month, showing totals for the period and cumulative totals of the following information:
 - a. Number of Forms FCI-67 received from the county.
 - b. Number of Forms FCI-67 suspended in APS.
 - c. Number of Forms FCI-67 forwarded to the FCIC.
 - d. Number of Forms FCI-67 suspended by the FCIC.
 - e. Number of Forms FCIC-104 received from the FCIC.
6. When Forms FCI-67 have been computed and signed by the person designated by the State Committee, forward the original of FCI-67, the original (signed copy) of FCI-68, and the originals of other related papers except FCI-2 and FCI-2, Rider (A), if any, to the branch office of the FCIC. File the copies of FCI-67 and related forms by application number in the State office. Before releasing any FCI-67 to the FCIC determine whether the insured has obtained an advance on ACP-100 for the payment of the premium on his policy. If the insured has obtained such an advance and the entire amount of such advance has not been liquidated by means of refund or set-off, attach to FCI-67 a statement signed by the certifying officer indicating the amount of the advance which has not been liquidated. A copy of this statement shall be filed with the State office copy of FCI-67.
7. Upon receipt of Forms FCIC-104 from the FCIC, file one copy with the related FCI-67 and forward the other copy to the county office.

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PART II - EXAMINATION UNIT

I. Instructions for Examination of Forms FCI-67 and FCI-68.

1. Verify the entries on FCI-67 for (1) "Adjusted average yield", (2) "Insured percentage", and (3) "Insured's interest", against the corresponding entries on FCI-2 or on FCI-2, Rider (A), if any. Correct FCI-67 to agree with FCI-2, or FCI-2, Rider (A), if necessary. All such corrections shall be initialed by the person making the changes. The county office shall be notified of the changes in order that the county office copy may be corrected.

2. Verify Part I of FCI-67 as follows:

a. Determine that an entry other than zero appears in the "Bushels" column of items 1, 2, 3 and 4, if there is any entry other than zero in the "Acreage" column, or vice versa.

b. If there is an entry in item 3 determine that there is an adequate explanation of such entry on FCI-68.

c. If there is an entry in item 8(a) or 8(b)

(1) Determine that such entry has been adequately explained on FCI-68 and that the cause of loss not insured against is reported in Part III of FCI-67.

(2) Determine that the cause of the loss as reported on FCI-68 and in Part III of FCI-67 is one not covered by the insurance policy. The policy insures against loss due to drought, flood, hail, wind, frost, winterkill, lighting, fire, tornado, storm, insect infestation, animal pests, plant disease, excessive or deficient moisture, incursions of animals, and any other unavoidable cause not excluded herein. The policy does not insure against loss caused by overpasturing or by the neglect or malfeasance of the insured or of any person in his household or employment or connected

with the farm as tenant, sharecropper or wage hand, or by theft, or by overplanting, use of defective seed, failure properly to prepare the land for seeding or properly to seed, harvest, thresh, or care for the insured crop, or by failure to reseed to wheat in areas and under circumstances where it is customary to reseed.

d. Any fractional entry for bushels in Part I shall be rounded to whole bushels. Such change shall be initialed by the clerk making the correction and the county office shall be advised of the change. All other corrections in Part I must have been initialed by the insured.

3. Verify Part II of FCI-67 as follows:

a. Verify the policy number against the corresponding number on FCI-2.

4. Verify Part III of FCI-67 as follows:

a. Determine that the primary cause, the date or period of damage, and the percent contribution to damage have been shown.

b. If a secondary or other contributing cause is shown, determine that the date or period of damage and the percentage contribution to damage have been shown.

c. Determine that the causes of damage are consistent with conditions known to exist in the locality. Questionable cases should be referred to the State Crop Insurance Supervisor.

d. If causes not insured against are shown in item 14, 15, or 16, determine that due allowance has been made in Part I, item 8.

e. Determine that the percent contribution to damage in items 14, 15, and 16 is equal to 100.

f. Determine that the word "Yes" or the word "No" has been entered in item 17.

g. If the answer to item 17 is "Yes", determine that the name and address of the person causing the damage is shown in item 18 and that an adequate explanation is shown on FCI-68. If the answer to item 17 is "No", there will be no entry in item 18.

- h. Determine that item 19 indicates whether the insured is carrying other insurance on the crop. If all-risk insurance is carried, determine that the name of the insurance company is shown.
5. Verify Part IV of FCI-67 as follows:
 - a. Determine that none of the printed matter has been altered in items 22, 23, 24, and 25.
 - b. Determine that the insured has indicated in item 20 the manner in which settlement is to be made. Only one method of settlement may be shown.
 - c. Determine that the name of the insured as shown in item 22 is the same as the one shown on FCI-2 or FCI-2, Rider (A), and that the signature of the insured has been affixed in accordance with the instructions in FCI-27. If FCI-67 has been signed by an agent, administrator, executor, or by a person acting in any other type of fiduciary capacity, it will not be necessary to determine whether such person has been properly authorized to act in such capacity, since such authorizations may be on file in the FCIC. Any authorization submitted with FCI-67 shall be forwarded to the FCIC.
 - d. Determine that a date has been entered opposite the signature of the insured.
 - e. Determine that the adjuster has signed in item 23 and that the date opposite the signature of the adjuster is the same or later than that in item 22. Do not change the date in item 23 since the amount of cash indemnity is based on the basic market price on such date.
 - f. Determine that a member of the county committee has signed in item 24 and that the date opposite his signature is the same or later than the one shown in item 23.
6. Verify the original and typed copy of FCI-67 as follows:
 - a. Determine that the name and address of the person who assisted at the time of inspection, or the words "no one" have been entered in the space provided therefor.

- b. Determine that the adjuster whose name appears on FCI-68 is the same as the one whose name appears in item 23 of FCI-67, and that the signature of the adjuster and the date of signing appear on the original of FCI-68.
- c. Determine that the report is sufficiently clear and complete to give a word picture of the adjustment and that an explanation has been given of all points specifically mentioned on FCI-68 with particular reference to items 3, 7(b) and 8(b) of FCI-67.
7. Upon completion of the examination work in connection with Forms FCI-67 and FCI-68 initial FCI-67 in item 25 below the line for the signature of a representative of the State Committee, and enter the date.
8. Sign NCR-230 in the space provided for the signature of the Examination Clerk and enter the date.
9. Prepare RF-203 and release the lot including all suspended cases to the Computation Unit.

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PART III - COMPUTATION UNIT

I. Make computations on FCI-67 as follows:

1. Make the following computations with respect to Part I of FCI-67.

a. Determine that the entry in the "Bushels" column of item 6, if any, is equal to the entry in the "Acreage" column of item 6 times the "adjusted average yield" times the "insured percentage." The adjusted average yield and the insured percentage are shown above Part I of FCI-67 under the title of the form.

b. If there are entries in items 7(a) and 7(b), determine that the entry in item 7 (c) is the entry in 7(a) minus the entry in item 7(b).

c. Verify the entry in the "Bushels" column of item 9 as follows:

(1) Multiply the entry in the "Acreage" column of item 9 by the "adjusted average yield."

(2) Suspend FCI-67 if the entry in the "Bushels" column of item 9 is less than the amount determined under c(1), supra. Do not suspend FCI-67 if such entry is equal to or greater than the amount determined under C(1), supra.

d. Verify item 10 as follows:

(1) The entry in the "Acreage" column of item 10 must be equal to the sum of the entries in such column in items 1, 2, 3, 4, 5, 6, and 9.

(2) The entry in the "Bushels" column of item 10 must be equal to the sum of the entries in such column in items 1 to 9; inclusive.

2. Verify Part II of FCI-67 as follows:

a. Verify item 11 of FCI-67 against item (e) of FCI-2

or against column E of FCI-2, Rider (A).

(1) Compare the entry in the "Acreage" column of item 10 of FCI-67 with the entry in item (c) of FCI-2 or the entry in column C of FCI-2, Rider (A).

(a) If the acreage shown in item 10 of FCI-67 is equal to or greater than that shown on FCI-2 or FCI-2, Rider (A), determine that item 11 of FCI-67 is the same as item (e) of FCI-2 or column E of FCI-2, Rider (A).

(b) If the acreage shown in item 10 is less than that shown in item (c) of FCI-2 or column C of FCI-2, Rider (A), determine that item 11 of FCI-67 is equal to the result obtained by multiplying the acreage shown in item 10, by the "adjusted average yield", and by the "insured percentage", and by the "insured's interest."

b. Verify item 12 by multiplying the number of bushels shown in item 10 by the "insured's interest."

c. Verify item 13 by subtracting the entry in item 12 from the entry in item 11.

d. If item 11, 12, or 13 is found to be incorrect, encircle the incorrect entry and enter the correct entry to the left of the original entry. Any correction in item 11, 12, or 13 must be initialed by the insured.

3. Upon completion of the computation work on all Forms FCI-67 in the lot, sign NCR-230 in the space provided for the computation clerk and enter the date.

4. Release all forms to the person designated by the State committee so that he may affix his signature in item 25 of FCI-67.